

# Council Meetings

## September 18, 2025 City Council Meeting

### Agenda Materials

#### Agenda

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Building the Best Hometown in America®

ALLIANCE, NEBRASKA  
CITY COUNCIL SPECIAL MEETING  
Alliance Learning Center  
1750 Sweetwater Avenue  
September 18, 2025 – 7:00 p.m.  
AGENDA

- **Call to Order**
- **Roll Call**
- **Invocation and Pledge of Allegiance**
- **Open Meetings Act Announcement**

For the public's reference a copy of the Open Meetings Law has been posted on the northeast corner of this room in the audience area. This posting complies with the requirements of the Nebraska Legislature.

**A. Ordinance No. 3003 – 2025/2026 Appropriation – Third Reading**

Ordinance No. 3003 is on third and final reading, approving the City of Alliance annual appropriation bill for the fiscal year beginning October 1, 2025. The proposed budget contains anticipated and estimated revenues and expenses for the next fiscal year.

**B. Resolution No. 25-124 – 2025-2026 Proposed Tax Levy Request**

Resolution No. 25-124 will accept and approve the proposed 2025-2026 Property Tax Request, which contains anticipated and estimated revenues and expenses for the next fiscal year.

**C. Resolution No. 25-125 – Fraternal Order of Police Contract Approval**

Resolution No. 25-125 will approve the Fraternal Order of Police (“FOP”) with the City for FY26-FY28 as those negotiations were recently completed. The FOP has voted to ratify the terms which are now pending City Council approval.

- **Motion to Adjourn**

Respectfully submitted,

Ammie L. Bedient  
City Clerk

† Added by addendum to agenda 24 hours prior to the meeting.

The City Council reserves the right to adjourn into closed session as per Section 84-1410 of the Nebraska Revised Statutes.

**City of Alliance Goals**

Build Excellence Through Warm Communication and Genuine Alliances \* Create a Fun Place to Live, Work and Play \* Construct Homes and Develop Neighborhoods \* Celebrate and Relax In Our Positive and Friendly Hometown \* Promote a Strong and Vibrant Community

**ORDINANCE NO. 3003**

**AN ORDINANCE TERMED "THE ANNUAL APPROPRIATION BILL" TO PROVIDE REVENUE FOR MUNICIPAL PURPOSES OF THE CITY OF ALLIANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, BY IMPOSING A TAX ON ALL PROPERTY WITHIN THE CITY, ADOPTING A BUDGET, AND ADOPTING APPROPRIATIONS.**

**WHEREAS,** The City Manager, in accordance with the requirements of Nebraska Revised Statute § 19-646, has submitted a proposed budget statement to the City Council, which statement is attached hereto as Exhibit A and incorporated herein by reference (the “Budget Statement”); and

**WHEREAS,** The City Council held a preliminary budget workshop on July 31, 2025 and is scheduled to hold another budget workshop on September 4, 2025; and

**WHEREAS,** A public hearing was held on the Budget Statement in accordance with the requirements of Nebraska Revised Statute § 13-506 on September 2, 2025, as required by law, with a special hearing on proposed property tax increases on September 17, 2025, as required by law; and

**WHEREAS,** Before the final passage and approval of this Ordinance, the Budget Statement may be amended in accordance with comments received at the public hearing, the property valuations provided by Box Butte County and as necessary to adjust for any other information gathered by the City before October 1, 2025.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ALLIANCE, NEBRASKA:**

**SECTION 1.** The following budget for the fiscal year beginning October 1, 2025, along with Exhibit A – Budget Statement, is hereby adopted.

**SECTION 2.** In order to provide revenue for municipal purposes, the following property tax revenues are established for the City of Alliance for the 2025-26 Fiscal Year:

	<b>City</b>	<b>MFO</b>	<b>Public Safety</b>	<b>Airport</b>	<b>Airport Reserves</b>	<b>Total</b>
Approved Budget Amount	1,471,492	173,117	201,248	260,757	57,345	2,163,959
County Treasurer's Fee (1%)	14,715	1,731	2,012	2,608	573	21,639
Total Property Tax Request	<u>1,486,207</u>	<u>174,848</u>	<u>203,260</u>	<u>263,365</u>	<u>57,918</u>	<u>2,185,598</u>
Using the following levies	0.221931	0.02611	0.030352	0.039328	0.008649	0.326369

Approved Mill Levy for 2025 0.326369

Based on Assessed Valuation 669,670,915

Which includes an increase to property tax revenue of 10%.

**SECTION 3.** This budget assumes revenue due to an increase to fees (considered under separate resolution) of:

Refuse Fees	35%
Electric Fees	9%

**SECTION 4.** Anticipated Franchise Fees paid to the General Fund:

Electric	\$2,038,302
Refuse	283,908
Sewer	71,760
Water	227,100
Qwest	1,500
Phone	25,000
Cell Phone	25,000
Cable TV	50,000
Natural Gas	30,000

**Gross Franchise Fees** \$2,752,570

**SECTION 5.** In accordance with Reissue Revised Statutes Nebraska Chapter 16, Section 704, the following amounts shall be and hereby recognized as the budget of expenditures, disbursements, and transfers for the City of Alliance, Nebraska for the fiscal year 2025-26.

2025-2026

ADOPTED

BUDGET

Disbursements

& Transfers

Operating  
Expenses

Capital  
Improvements

Other Capital  
Outlay

Debt  
Service

Transfers Out

TOTAL

	Operating Expenses	Capital Improvements	Other Capital Outlay	Debt Service	Transfers Out	TOTAL
<b>Governmental:</b>						
General						
Government	4,351,094.00	70,000.00	210,600.00		785,361.00	5,417,055.00
Public Safety -						
Police	2,918,039.00		491,000.00		299,480.00	3,708,519.00
Public Safety -						
Fire	428,829.00	140,000.00	250,000.00		50,997.00	869,826.00
Public Safety -						
Other	511,650.00		67,000.00		53,602.00	632,252.00
Public Works -						
Streets	1,389,644.00	3,390,000.00	1,070,350.00	243,958.00	75,622.00	6,169,574.00
Public Works -						
Other	318,308.00				19,313.00	337,621.00
Culture and						
Recreation	3,096,880.00	526,000.00	530,000.00	153,333.00	442,563.00	4,748,776.00
Community						
Development	3,719,572.00	59,200.00			75,577.00	3,854,349.00
Miscellaneous	2,371,000.00				3,997,016.00	6,368,016.00
<b>Business-Type</b>						
<b>Activities:</b>						
Airport	6,440,813.00	4,267,865.00	76,222.00	264,792.00	147,864.00	11,197,556.00
Electric Utility	12,894,374.00	3,805,000.00	540,000.00		2,709,506.00	19,948,880.00
Solid Waste	1,385,458.00	479,555.00	581,940.00	301,472.00	505,257.00	3,253,682.00
Transportation	382,345.00	-	35,000.00		57,289.00	474,634.00
Wastewater	350,107.00	400,000.00	650,000.00		144,242.00	1,544,349.00
Water	1,110,548.00	1,535,000.00	2,175,000.00	288,164.00	489,766.00	5,598,478.00
<b>Total Disbursements &amp; Transfers</b>	<b>41,668,661.00</b>	<b>14,672,620.00</b>	<b>6,677,112.00</b>	<b>1,251,719.00</b>	<b>9,853,455.00</b>	<b>74,123,567.00</b>

**SECTION 6.** Included in the Gross Expenditures are the following funding from “Contingency Reserves”. Expenditures from any Contingency Reserve will not be authorized without an affirmative vote of the City Council for each amount to be expended.

General	\$325,000
Electric	200,000
Refuse	5,000
Water	50,000
Airport Operations	50,000

**SECTION 7.** The City anticipates the following use of Retained Earnings

Fund	Use	Estimated Balance
------	-----	-------------------

General	-400,000	573,084
Electric	4,601,700	7,698,300
Sewer	245,000	455,000
Water	355,100	917,322
Golf	10,000	40,000
Museum Exhibit	15,000	779
Community Betterment	30,000	0
Economic Development	602,000	20,616
LB 840 Fund	350,020	399,980
Sales Tax Fund	325,000	215,000
Lodging Occupation Tax	79,116	520,884
Capital Projects Fund	629,000	291,000
Public Safety Tax	200,000	275,000
ARPA Funds	575,000	0
General Internal Service	600,000	25,000
Enterprise Internal Service	60,000	0
Health Support Internal	544,000	556,000
Airport Capital Reserve	29,00	110,000

**SECTION 8.** The City anticipates assuming the following debt:

General Fund	\$1,500,000
Refuse Fund	1,200,000
Sewer Fund	650,000
Water Fund	3,300,000
Airport Fund	700,000
Streets Fund	4,400,000
<b>Total New Debt</b>	<b>\$11,750,000</b>

For the purpose of short-term and long-term capital improvement projects and equipment procurement.

**SECTION 9.** Anticipated payments on current internal and external debt (Principal + Interest):

General Fund	\$245,333
Refuse Fund	301,471
Water Fund	288,164
Airport Fund	264,792
Streets Fund	243,958
<b>Total Current Debt Payments</b>	<b>\$1,343,719</b>

**SECTION 10.** End of Fiscal Year Debt Balance (Current + New)

General Fund	\$3,646,667
Refuse Fund	2,649,180
Sewer Fund	650,000
Water Fund	3,869,061
Airport Fund	2,017,662
Streets Fund	6,821,892
	<hr/>
<b>Total End of Year Debt</b>	<b>\$19,654,462</b>

**SECTION 11.** The property tax levied under this Ordinance shall become due and payable, shall become delinquent and shall be subject to penalties, the execution of distress warrants and sale of property levied upon as provided by law.

**SECTION 12.** The City Clerk is hereby authorized and directed forthwith upon the passage, approval and publication of this Ordinance to forward a certified copy thereof to the County Clerk of Box Butte County, Nebraska.

**SECTION 13.** This Ordinance shall become effective October 1, 2025.

PASSED AND APPROVED this 18<sup>th</sup> day of September, 2025.

\_\_\_\_\_  
John McGhehey, Mayor

(SEAL)

Attest: \_\_\_\_\_  
Ammie Bedient, City Clerk

Approved as to Form and Legality:

\_\_\_\_\_  
Simmons Olsen Law Office, Legal Counsel



Please Complete this **Basic Data Input Area** -It will put informat

**INPUT ↓**

Name of <i>City or Village</i>	City of Alliance
Name of County in which Subdivision resides:	Box Butte
First Date of Fiscal Year:	October 1, 2025
Last Date of Fiscal Year:	September 30, 2026
Current Valuation	669,670,915
Prior Year Valuation	638,893,397
Prior Year Property Tax Request	1,967,238
Prior Year Operating Budget Amount	60,748,278
Prior Year Tax Levy Rate	0.307913
Outstanding Bond Principal at beginning of budget year	3,280,000.00
Outstanding Bond Interest at beginning of budget year	296,623.75
Budget Hearing Held On:	Month September
	Day of month 2
	Year 2025
	Time 6:15
	A.M. or P.M. P.M.
	Location Council Meeting Room, 1750 Sweetwater Ave
Final Tax Request Hearing Held On:	Month September
	Day of month 17th
	Year 2025
	Time 7:30
	A.M. or P.M. P.M.
	Location Council Meeting Room, 1750 Sweetwater Ave

**2025-2026**  
**STATE OF NEBRASKA**  
**CITY/VILLAGE BUDGET FORM**

**City of Alliance**  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Box Butte County

**This budget is for the Period October 1, 2025 through September 30, 2026**

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

<p>The following <b>PERSONAL AND REAL PROPERTY TAX</b> is requested for the ensuing year:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; border: 1px solid black; text-align: center;">2,185,598.59</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">2,185,598.59</td> <td><b>Total Personal and Real Property Tax Required</b></td> </tr> </table>	2,185,598.59	Property Taxes for Non-Bond Purposes		Principal and Interest on Bonds	2,185,598.59	<b>Total Personal and Real Property Tax Required</b>	<p><b>Projected Outstanding Bonded Indebtedness as of October 1, 2025</b>  <i>(As of the Beginning of the Budget Year)</i></p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Principal</td> <td style="border: 1px solid black; text-align: right;">3,280,000.00</td> </tr> <tr> <td>Interest</td> <td style="border: 1px solid black; text-align: right;">296,623.75</td> </tr> <tr> <td><b>Total Bonded Indebtedness</b></td> <td style="border: 1px solid black; text-align: right;"><b>3,576,623.75</b></td> </tr> </table>	Principal	3,280,000.00	Interest	296,623.75	<b>Total Bonded Indebtedness</b>	<b>3,576,623.75</b>
2,185,598.59	Property Taxes for Non-Bond Purposes												
	Principal and Interest on Bonds												
2,185,598.59	<b>Total Personal and Real Property Tax Required</b>												
Principal	3,280,000.00												
Interest	296,623.75												
<b>Total Bonded Indebtedness</b>	<b>3,576,623.75</b>												
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; border: 1px solid black; text-align: center;">669,670,915.00</td> <td><b>Total Certified Valuation (All Counties)</b></td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i></p>	669,670,915.00	<b>Total Certified Valuation (All Counties)</b>	<p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?</p> <p align="center"> <input checked="" type="checkbox"/> YES             <span style="margin-left: 200px;"><input type="checkbox"/> NO</span> </p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>										
669,670,915.00	<b>Total Certified Valuation (All Counties)</b>												
<b>County Clerk's Use ONLY</b>	<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?</p> <p align="center"> <input checked="" type="checkbox"/> YES             <span style="margin-left: 200px;"><input type="checkbox"/> NO</span> </p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>												
<b>APA Contact Information</b>	<b>Submission Information</b>												
<p align="center">Auditor of Public Accounts                  PO Box 98917                  Lincoln, NE 68509</p> <p><b>Telephone:</b> (402) 471-2111      <b>FAX:</b> (402) 471-3301</p> <p align="center"><b>Website:</b> <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></p>	<p align="center"><b>Budget Due by 9-30-2025</b></p> <p><b>Submit budget to:</b></p> <ol style="list-style-type: none"> <li>1. Auditor of Public Accounts -Electronically on Website or Mail</li> <li>2. County Board (SEC. 13-508), C/O County Clerk</li> </ol>												

City of Alliance in Box Butte County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Net Cash Balance	27,683,201.00	29,578,664.00	27,814,840.60
2	Investments	2,287,401.00	2,338,962.00	2,421,789.00
3	County Treasurer's Balance	75,000.00	109,995.00	129,654.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	<b>30,045,602.00</b>	<b>32,027,621.00</b>	<b>30,366,283.60</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,933,227.00	1,967,237.60	2,163,959.00
7	Federal Receipts	1,008,348.00	1,915,220.00	10,572,870.00
8	State Receipts: Motor Vehicle Pro-Rate	5,629.00	5,667.00	5,900.00
9				
10	State Receipts: Highway Allocation and Incentives	1,194,726.00	1,239,738.00	1,202,944.00
11	State Receipts: Motor Vehicle Fee	85,014.00	80,000.00	80,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	384,209.00	467,554.00	537,351.00
14	State Receipts: Other	295,803.00	330,000.00	332,750.00
15	State Receipts: Property Tax Credit	122,081.00	171,000.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	182,483.00	183,603.00	175,000.00
18	Local Receipts: Local Option Sales Tax	2,549,930.00	2,396,551.00	2,402,000.00
19	Local Receipts: In Lieu of Tax	-		
20	Local Receipts: Other	25,828,787.00	22,917,518.00	37,719,652.00
21	Transfers In of Surplus Fees	2,500,000.00	2,278,500.00	2,621,070.00
22	Transfers In Other Than Surplus Fees	5,329,979.00	5,330,518.00	9,853,455.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>71,465,818.00</b>	<b>71,310,727.60</b>	<b>98,033,234.60</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>39,438,197.00</b>	<b>40,944,444.00</b>	<b>74,123,567.00</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>32,027,621.00</b>	<b>30,366,283.60</b>	<b>23,909,667.60</b>
27	Cash Reserve Percentage			59%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		2,163,959.00
		County Treasurer Commission at 1%		21,639.59
		<b>Total Property Tax Requirement</b>		<b>2,185,598.59</b>

## City of Alliance in Box Butte County

### To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 1,486,207.39
Bond Fund	\$ -
Public Safety/MFO Fund	\$ 378,108.10
Airport Fund/Airport Debt	\$ 321,283.10
<b>Total Tax Request</b>	<b>** \$ 2,185,598.59</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

### Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Electric Enterprise Fund	\$ 12,000,000.00
Refuse Enterprise Fund	\$ 2,500,000.00
Health Care Fund	\$ 1,484,266.50
Total Special Reserve Funds	\$ 15,984,266.50
Total Cash Reserve	\$ 23,909,667.60
Remaining Cash Reserve	\$ 7,925,401.10
Remaining Cash Reserve %	20%

### Documentation of Transfers of Surplus Fees:

*(Only complete if Transfers of Surplus Fees Were Budgeted)*

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: Electric Fund	Transfer To: General Fund
Amount: \$	2,038,302.00

Reason: To help offset the cost of general fund services

Transfer From: Water Fund	Transfer To: General Fund
Amount: \$	227,100.00

Reason: To help offset the cost of general fund services

Transfer From: Refuse and Sewer Funds	Transfer To: General Fund
Amount: \$	355,668.00

Reason: To help offset the cost of general fund services

City of Alliance in Box Butte County

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	4,351,094.00	70,000.00	210,600.00			785,361.00	5,417,055.00
3	Public Safety - Police	2,918,039.00		491,000.00			299,480.00	3,708,519.00
3a	Public Safety - Fire	428,829.00	140,000.00	250,000.00			50,997.00	869,826.00
4	Public Safety - Other	511,650.00		67,000.00			53,602.00	632,252.00
5	Public Works - Streets	1,389,644.00	3,390,000.00	1,070,350.00	243,958.00		75,622.00	6,169,574.00
6	Public Works - Other	318,308.00					19,313.00	337,621.00
7	Public Health and Social Services							-
8	Culture and Recreation	3,096,880.00	526,000.00	530,000.00	153,333.00		442,563.00	4,748,776.00
9	Community Development	3,719,572.00	59,200.00				75,577.00	3,854,349.00
10	Miscellaneous	2,371,000.00					3,997,016.00	6,368,016.00
11	Business-Type Activities:							
12	Airport	6,440,813.00	4,267,865.00	76,222.00	264,792.00		147,864.00	11,197,556.00
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	12,894,374.00	3,805,000.00	540,000.00			2,709,506.00	19,948,880.00
16	Solid Waste	1,385,458.00	479,555.00	581,940.00	301,472.00		505,257.00	3,253,682.00
17	Transportation	382,345.00	-	35,000.00			57,289.00	474,634.00
18	Wastewater	350,107.00	400,000.00	650,000.00			144,242.00	1,544,349.00
19	Water	1,110,548.00	1,535,000.00	2,175,000.00	288,164.00		489,766.00	5,598,478.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>41,668,661.00</b>	<b>14,672,620.00</b>	<b>6,677,112.00</b>	<b>1,251,719.00</b>	<b>-</b>	<b>9,853,455.00</b>	<b>74,123,567.00</b>

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

**City of Alliance in Box Butte County**

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	2,992,392.00	7,747.00	86,000.00			316,889.00	3,403,028.00
3	Public Safety - Police	2,759,554.00	-	255,596.00			264,489.00	3,279,639.00
3a	Public Safety - Fire	374,192.00	66,890.00	144,047.00			33,061.00	618,190.00
4	Public Safety - Other	455,241.00					46,285.00	501,526.00
5	Public Works - Streets	670,555.00	41,500.00	344,000.00	241,000.00		93,500.00	1,390,555.00
6	Public Works - Other	215,845.00					26,448.00	242,293.00
7	Public Health and Social Services							-
8	Culture and Recreation	2,864,400.00	39,303.00	113,898.00			393,286.00	3,410,887.00
9	Community Development	950,000.00	1,600.00				90,200.00	1,041,800.00
10	Miscellaneous	2,171,102.00					2,623,950.00	4,795,052.00
11	Business-Type Activities:							
12	Airport	424,020.00	1,999,717.00		82,619.00		32,025.00	2,538,381.00
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	10,098,286.00	826,289.00	220,000.00			3,300,122.00	14,444,697.00
16	Solid Waste	934,887.00	44,512.00	967,973.00			321,078.00	2,268,450.00
17	Transportation	435,959.00	-	-			46,310.00	482,269.00
18	Wastewater	241,755.00					97,400.00	339,155.00
19	Water	955,972.00	1,765.00	424,021.00	398,765.00	-	407,999.00	2,188,522.00
20	Other							-
21	Proprietary Function Funds							-
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>26,544,160.00</b>	<b>3,029,323.00</b>	<b>2,555,535.00</b>	<b>722,384.00</b>	<b>-</b>	<b>8,093,042.00</b>	<b>40,944,444.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

**City of Alliance in Box Butte County**

Line No.	<b>2023-2024 ACTUAL Disbursements &amp; Transfers</b>	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	<b>Governmental:</b>							
2	General Government	2,800,281.00	1,116,085.00	172,112.00			420,836.00	4,509,314.00
3	Public Safety - Police	2,440,000.00	66,331.00	50,931.00			538,656.00	3,095,918.00
3a	Public Safety - Fire	431,273.00	23,267.00	73,447.00			50,000.00	577,987.00
4	Public Safety - Other	343,972.00	-				48,516.00	392,488.00
5	Public Works - Streets	670,864.00	1,236,074.00				93,600.00	2,000,538.00
6	Public Works - Other	217,156.00					25,391.00	242,547.00
7	Public Health and Social Services							-
8	Culture and Recreation	2,854,677.00	44,921.00	200.00			380,754.00	3,280,552.00
9	Community Development	627,739.00	13,292.00				86,575.00	727,606.00
10	Miscellaneous	2,520,325.00					2,539,329.00	5,059,654.00
11	<b>Business-Type Activities:</b>							
12	Airport	477,480.00	138,710.00	70,186.00	90,535.00		63,400.00	840,311.00
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	9,269,502.00	915,456.00	206,117.00	-		2,240,213.00	12,631,288.00
16	Solid Waste	901,109.00	79,251.00	437,217.00	144,115.00		348,718.00	1,910,410.00
17	Transportation	402,006.00					676,065.00	1,078,071.00
18	Wastewater	230,145.00		85,365.00			356,091.00	671,601.00
19	Water	994,166.00		458,206.00	291,475.00		676,065.00	2,419,912.00
20	Other							-
21	Proprietary Function Funds							-
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	25,180,695.00	3,633,387.00	1,553,781.00	526,125.00	-	8,544,209.00	39,438,197.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

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(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees



## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME CITY OF ALLIANCE  
 ADDRESS 321 LARAMIE PO BOX D  
 CITY & ZIP CODE ALLIANCE 69301  
 TELEPHONE 308-762-5400  
 WEBSITE www.cityofalliance.net

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>John McGhehey</u>	<u>Ammie Bedient</u>	<u>Cindy Baker</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>City Clerk</u>	<u>Treasurer</u>
TELEPHONE	<u>(308) 762-5400</u>	<u>(308) 762-5400 Ext 2218</u>	<u>(308) 762-5400 Ext 2240</u>
EMAIL ADDRESS	<u>jmcghehey@cityofalliance.net</u>	<u>Abedient@cityofalliance.net</u>	<u>cbaker@cityofalliance.net</u>

For Questions on this form, who should we contact (please  one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

**City of Alliance**  
**2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM**

**Calculation of Preliminary Property Tax Request Authority**

<b>2024-2025 Total Property Tax Request</b>	(1) <u>\$ 1,967,237.60</u>
<i>(from prior year budget - Cover Page submitted to the State Auditor)</i>	
Less: Prior Year Exceptions Utilized	
<i>(Will all be zero for 2025-2026 budget because first year of new cap)</i>	
Approved Bonds <i>(prior year line 16)</i>	(2) _____ -
Emergency Response <i>(prior year line 17)</i>	(3) _____ -
Public Safety Services <i>(prior year line 18)</i>	(4) _____ -
County Attorneys <i>(prior year line 19)</i>	(5) _____ -
County Public Defenders <i>(prior year line 20)</i>	(6) _____ -
Response to Public Safety Threat <i>(prior year line 21)</i>	(7) _____ -
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8) _____ -
Voter Approved Increase <i>(prior year line 23)</i>	(9) _____ -
Unused authority used in the prior year <i>(prior year line 24)</i>	(10) _____ -
<b>TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)</b>	<b>(11) _____ -</b>
<b>Preliminary Property Tax Request Authority (line 1 - line 11)</b>	<b>(12) <u>1, 07, 23 7.6</u></b>

**Allowed Increases to Preliminary Property Tax Request Authority**

<b>2024 Property Taxes Levied</b> (per Taxes Levied Reports from Department of Revenue)	<u>1,968,919.28</u>
<b>See instructions below for where to find this amount</b>	(13)
<b>Growth Percentage per County Assessor</b>	
<u>5,221,331.00</u> / <u>638,893,397.00</u> = <u>0.82%</u>	
2025 Growth Value / 2024 Total Valuation	(14a) <u>16,090.91</u>
<i>(Line 14 equals Line 13 minus line 2 &amp; 3, multiplied by line 14a)</i>	Increase due to Growth (14)
<b>Inflation Percentage</b>	<u>5.17%</u>
<i>(Line 15 equals Line 13 minus line 2 &amp; 3, multiplied by line 15a)</i>	(15a) <u>101,793.13</u>
	Increase due to Inflation (15)

**Allowable Exceptions Utilized (§ 13-3404)**

**2025-2026 Property Taxes Budgeted For:**

Approved Bonds	(16) _____ -
<i>(Cannot exceed property tax request for principal &amp; interest on bonds on cover page (page 1))</i>	
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17) _____ -
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(18) _____ -
County Attorneys	(19) _____ -
County Public Defenders	(20) _____ -
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21) _____ -
Support of an interlocal agreement relating to public safety	(22) <u>35,800.00</u>
<b>Voter approved increase pursuant to § 13-3405</b>	<b>(23) _____ -</b>
<i>(MUST attach sample ballot language and certified election results)</i>	
<b>Prior Year's Unused Property Tax Request Authority used this year</b>	<b>(24) <u>98,459.96</u></b>
<i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>	
<b>Total Exceptions Utilized (Total lines 16 thru 24)</b>	<b>(25) <u>134,245.96</u></b>
<b>2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)</b>	<b>(26) <u>2,219,367.60</u></b>
<b>2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)</b>	<b>(27) <u>2,185,598.59</u></b>
<b>Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)</b>	<b>(28) <u>33,769.01</u></b>
<i>(Line 26 - Line 27, MUST be greater than or equal to \$0.00)</i>	

**City of Alliance**  
**2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES**

**Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward**

	Line No.		
Converted 2024-2025 Unused Restricted Funds Authority <i>(See instructions below for how to determine this amount)</i>	(1)	\$	98,445.96
Less: Amount used this year <i>(from Computation Form, line 24) (cannot exceed line 1)</i>	(2)		98,445.96
Add: Unused Authority created this year <i>(from Computation Form, line 28)</i>	(3)		33,769.01
<b>Total Unused Property Tax Request Authority available for future years <i>(cannot be less than \$0.00)</i></b>	(4)		33,769.01

**Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION**

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
<b>Total Emergency Response Exception <i>(must agree to Computation Form, line 17)</i></b>			-

**Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION**

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	-
	-
	-
	-
	-
	-
	-
<b>Total Public Safety Exception <i>(must agree to Computation Form, line 18)</i></b>	-

# Municipality Levy Limit Form

City of Alliance in Box Butte County

**Municipality Levy**

Personal and Real Property Tax Request	(1)		2,185,598.59
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		2,185,598.59
Valuation	(9)		669,670,915
Municipality Levy Subject to Levy Authority	(10)		0.326369
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.326369 (A)
 <b>Levy Authority</b>			
Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		0.450000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

**Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes**

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

**2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

YES

This budget is for a **VILLAGE**; therefore the allowable growth provisions of the Property Tax Request Act **DO NOT** apply.

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Total Property Tax Request** (1) 1,967,237.60  
*(Total Personal and Real Property Tax Required from prior year budget - Cover Page)*

**Base Limitation Percentage Increase (2%)** 2.00 % (2)

**Real Growth Percentage Increase**

$$\frac{5,221,331.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{638,893,397.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = 0.82 \% (3)$$

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.82 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) 55,476.10

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) 2,022,713.70  
 (Without needing to attend Joint Public Hearing, or be included on postcard notification)

**ACTUAL PROPERTY TAX REQUEST**

**2025-2026 ACTUAL Total Property Tax Request** (7) 2,185,598.59  
*(Total Personal and Real Property Tax Required from Cover Page)*

**Property Tax Request exceeds allowable growth percentage. Political subdivision **MUST** complete the postcard notification requirements, and participate in the joint public hearing.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

**City of Alliance**

**Box Butte County**

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Alliance Public Library and Learning Center

Alliance Municipal Airport (AIA)

Alliance Senior Center

Big Blue Bay (Swimming Pool)

Carhenge

Knight Musum and Sandhills Center

Sallows Military Museum

Alliance Public Transit

Skyview Golf Course

Rolling Prairie Disc Golf Course

Events: Autumn in Alliance, Bands on the Bricks, Heritage Days

Parks - Bower, BN Minipark, Central, Claude Wright, Jaycee Minipark, Knight, Laing Lake, Lions, Wiggley Field

Ballfields - Bower-Shankland, Burlington, Hal Murray, Sudman

Report Criteria:

- Includes all accounts
- Includes grand totals

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>General Fund</b>				
<b>Taxes</b>				
01-00-00-31-	Real and Personal Tax	1,310,534.48	1,516,250.00	1,471,492.40
01-00-00-31-	Property Taxes/MFO	.00	.00	.00
01-00-00-31-	Carline Taxes	9,143.18	9,500.00	10,000.00
01-00-00-31-	Housing Authority In Lieu	.00	200.00	.00
01-00-00-31-	Homestead Exemption	56,560.14	40,000.00	45,000.00
01-00-00-31-	Property Tax Relief	82,918.00	80,000.00	105,000.00
01-00-00-31-	Gross Receipt Tax-Qwest	1,886.92	2,000.00	2,000.00
01-00-00-31-	Gross Receipt Tax-Phone	18,278.13	11,000.00	30,000.00
01-00-00-31-	Gross Receipt Tax-Cell Phone	25,334.88	25,000.00	25,000.00
01-00-00-31-	Gross Receipt Tax-Cable TV	72,545.86	85,000.00	49,000.00
01-00-00-31-	Gross Receipt Tax-Natural Gas	28,727.57	26,000.00	29,000.00
01-00-00-31-	Motor Vehicle Tax	181,454.39	175,000.00	175,000.00
	<b>Total Taxes:</b>	<b>1,787,383.55</b>	<b>1,969,950.00</b>	<b>1,941,492.40</b>
<b>Licenses and Permits</b>				
01-00-00-32-	Bingo Amusement License	.00	.00	.00
01-00-00-32-	Carnival, Circus Licenses	600.00	520.00	500.00
01-00-00-32-	Tree Surgeon Permit	.00	.00	.00
01-00-00-32-	Street Peddler Permit	.00	500.00	500.00
01-00-00-32-	Nursery Greenhouse Permits	.00	.00	.00
	<b>Total Licenses and Permits:</b>	<b>600.00</b>	<b>1,020.00</b>	<b>1,000.00</b>
<b>Intergovernmental Revenues</b>				
01-00-00-33-	Municipal Equalization Fund	384,208.79	467,550.00	537,351.00
01-00-00-33-	State Aid	.00	.00	.00
01-00-00-33-	Motor Vehicle Pro-Rate	4,285.54	5,500.00	5,000.00
01-00-00-33-	Revenue-Miscellaneous State	.00	.00	.00
	<b>Total Intergovernmental Revenues:</b>	<b>388,494.33</b>	<b>473,050.00</b>	<b>542,351.00</b>
<b>Intergovernmental Revenues</b>				
01-00-00-34-	Salary Reimbursement	.00	.00	.00
	<b>Total Intergovernmental Revenues:</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Interest, Rents, Donations</b>				
01-00-00-37-	Interest Income	146,206.29	60,000.00	55,000.00
01-00-00-37-	Grants	.00	578,000.00	578,000.00
01-00-00-37-	Donations	.00	.00	.00
01-00-00-37-	Private Sector Reimbursement	.00	.00	.00
01-00-00-37-	Surplus, Salvage Sales	22,700.00	7,500.00	7,500.00
	<b>Total Interest, Rents, Donations:</b>	<b>168,906.29</b>	<b>645,500.00</b>	<b>640,500.00</b>
<b>Other Revenue</b>				

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-00-00-38-	Other Revenue	295,766.50	.00	.00
01-00-00-38-	Revenue-Miscellaneous	166.00	20,000.00	20,000.00
01-00-00-38-	City Contribution-Sec 125	.00	.00	.00
01-00-00-38-	Dividends	21,084.00	15,000.00	22,000.00
01-00-00-38-	Forfeiture Drawdown	.00	.00	.00
01-00-00-38-	Damage Reimbursement	474,176.13	.00	.00
01-00-00-38-	Sales Tax Collection Fee	.00	.00	.00
01-00-00-38-	Bad Debt Collected	.00	.00	.00
01-00-00-38-	Revenue-Misc Service	.00	.00	.00
01-00-00-38-	Sale of Real Property	3,339.25	5,000.00	6,000.00
01-00-00-38-	Loans From Other Funds	.00	300,000.00-	.00
01-00-00-38-	Loans To Other Funds	.00	.00	.00
01-00-00-38-	Gain/Loss on Fixed Assets	.00	.00	.00
01-00-00-38-	Long and Short	.31	.00	.00
01-00-00-38-	Note Proceeds	.00	.00	1,500,000.00
Total Other Revenue:		794,532.19	260,000.00-	1,548,000.00
<b>Transfers</b>				
01-00-00-39-	Cont(To)/From Fund Balance	.00	2,283,432.45	400,000.00-
01-00-00-39-	Transfer from Electric Fund	1,749,999.96	1,830,000.00	2,038,302.00
01-00-00-39-	Transfer from Refuse Fund	150,000.00	145,000.00	283,908.00
01-00-00-39-	Transfer from Sewer Fund	180,000.00	75,500.00	71,760.00
01-00-00-39-	Transfer from Water Fund	420,000.00	228,000.00	227,100.00
01-00-00-39-	Elect Donation B Park Lgtng	.00	.00	.00
01-00-00-39-	Transfer to Golf Fund	116,220.00-	107,240.00-	500,000.00-
01-00-00-39-	Transfer to Airport Operating	.00	.00	.00
01-00-00-39-	Transfer to Transit	75,000.00-	100,000.00-	110,000.00-
01-00-00-39-	Transfer from Street Fund	.00	.00	.00
01-00-00-39-	Trans to Cap Equip Fund-MIS	.00	.00	.00
01-00-00-39-	Transfer to Abatement Fund	.00	.00	.00
01-00-00-39-	Transfer to CDBG/Housing Fund	.00	.00	.00
01-00-00-39-	Transfer from Comm Betterment	.00	.00	.00
01-00-00-39-	Transfer To Economic Dev	.00	.00	.00
01-00-00-39-	Transfer from Capital Proj Fnd	.00	.00	.00
01-00-00-39-	Transfer from/to E-911 Fund	.00	.00	.00
01-00-00-39-	Transfer from ARP Act Fund	.00	.00	581,000.00
01-00-00-39-	Transfer from Health Fund	.00	.00	.00
01-00-00-39-	Transfer-Debt Service Fund	.00	.00	.00
01-00-00-39-	Transfer from Public Safety Fd	.00	599,725.00	315,000.00
01-00-00-39-	Transfer-Permanent Fund	.00	.00	.00
01-00-00-39-	Transfer Museum Exhibit Fund	.00	.00	644,000.00
01-00-00-39-	Transfer to Prop Tax/Electric	.00	.00	50,000.00
01-00-00-39-	General Fund Transfer	.00	.00	39,000.00
01-00-00-39-	Transfer from Sales Tax Fund	1,892,849.34	1,905,000.00	2,228,585.00
01-00-00-39-	Transfer from/to Tourism	112,900.00	274,090.00	245,116.00
Total Transfers:		4,314,529.30	7,133,507.45	5,713,771.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Total :</b>		<u>7,454,445.66</u>	<u>9,963,027.45</u>	<u>10,387,114.40</u>
<b>City Council</b>				
<b>Fees</b>				
01-10-10-38-	Filing Fees Revenue	.00	.00	.00
<b>Total Fees:</b>		<u>.00</u>	<u>.00</u>	<u>.00</u>
01-10-10-41-	Council Member Salary	18,000.00	18,000.00	18,000.00
01-10-10-42-	FICA	1,116.00	1,116.00	1,116.00
01-10-10-42-	Medicare	261.00	261.00	261.00
01-10-10-42-	Workers Compensation	41.85	72.00	30.67
01-10-10-42-	Conferences, Cont Education	3,138.74	8,000.00	6,000.00
01-10-10-42-	Recognition Program	877.03	3,500.00	3,500.00
01-10-10-43-	Other Technical Services	236.43	500.00	500.00
01-10-10-43-	Council Newsletter - Quarterly	.00	.00	.00
01-10-10-43-	Election Expenses	778.38	10,000.00	10,000.00
01-10-10-44-	Office Machine, Equip Rent	.00	.00	.00
01-10-10-44-	Membership Dues	7,680.51	28,000.00	41,100.00
01-10-10-44-	Other Advertising Services	.00	.00	.00
01-10-10-44-	Telephone Line Expense	.00	.00	.00
01-10-10-44-	ACE Community Support	5,829.59	50,000.00	50,000.00
01-10-10-45-	Office Supplies	284.04	250.00	250.00
01-10-10-45-	Other Supplies	2,055.13	250.00	250.00
01-10-10-47-	Judgments	.00	.00	.00
01-10-10-47-	City Council Contingency	.00	579,585.45	150,000.00
01-10-10-47-	Veteran's Cemetery Contingency	.00	.00	.00
01-10-10-47-	Extraordinary & Unusual Cont.	.00	.00	.00
<b>Total City Council:</b>		<u>40,298.70</u>	<u>699,534.45</u>	<u>281,007.67</u>
<b>City Administration</b>				
<b>Interest, Rents, Donations</b>				
01-11-10-37-	Municipal Building Rent	.00	.00	.00
<b>Total Interest, Rents, Donations:</b>		<u>.00</u>	<u>.00</u>	<u>.00</u>
<b>Licenses and Permits</b>				
01-11-11-32-	Tobacco Sales Permit	110.00	100.00	100.00
01-11-11-32-	Beer, Liquor Licenses	8,295.67	8,500.00	8,500.00
01-11-11-32-	Special Designated License	400.00	100.00	500.00
<b>Total Licenses and Permits:</b>		<u>8,805.67</u>	<u>8,700.00</u>	<u>9,100.00</u>
<b>Copies, Reports, Faxes</b>				
01-11-11-34-	Copies, Reports, Faxes	110.50	.00	.00
<b>Total Copies, Reports, Faxes:</b>		<u>110.50</u>	<u>.00</u>	<u>.00</u>
01-11-11-41-	Regular Employee Salaries	207,193.42	209,224.20	195,008.46
01-11-11-41-	Temporary Employee Salary	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-11-11-41-	Overtime Wages	.00	.00	.00
01-11-11-41-	Call Back Pay	.00	.00	.00
01-11-11-41-	Holiday Worked Overtime	.00	.00	.00
01-11-11-41-	Merit Raise	.00	.00	.00
01-11-11-42-	FICA	12,772.23	11,120.15	12,344.72
01-11-11-42-	Medicare	2,987.30	2,988.06	2,887.07
01-11-11-42-	Workers Compensation	533.82	824.30	333.13
01-11-11-42-	City Manager Pension	6,393.66	7,672.62	6,139.36
01-11-11-42-	General Employee Pension	3,687.10	4,691.83	5,807.15
01-11-11-42-	Employee Health, Life Ins	30,360.00	26,460.00	34,980.00
01-11-11-42-	City Manager Life Ins	.00	.00	.00
01-11-11-42-	Employee Assistance Program	.00	.00	.00
01-11-11-42-	Employee Medical Services	.00	.00	.00
01-11-11-42-	Employee Travel Expense	.00	.00	.00
01-11-11-42-	Conferences, Cont Education	21,134.91	14,000.00	10,000.00
01-11-11-42-	Tuition Reimbursements	.00	.00	.00
01-11-11-42-	City Manager Recruitment	.00	.00	.00
01-11-11-43-	Professional Engineering Svcs	.00	.00	.00
01-11-11-43-	Other Technical Services	.00	.00	.00
01-11-11-44-	Office Machine, Equip Rent	.00	.00	.00
01-11-11-44-	Membership Dues	2,492.97	1,500.00	1,500.00
01-11-11-44-	Professional Subscriptions	.00	.00	.00
01-11-11-44-	Database Subscriptions	4,594.00	.00	1,320.00
01-11-11-44-	Legal, Public Notices	3,051.85	3,000.00	3,500.00
01-11-11-44-	Contract Printing Expense	.00	100.00	100.00
01-11-11-44-	Prints, Slides Expense	.00	.00	.00
01-11-11-44-	Mail, Delivery Services	448.89	500.00	500.00
01-11-11-44-	Telephone Line Expense	1,490.56	1,900.00	1,500.00
01-11-11-44-	Long Distance Expense	.09	.00	.00
01-11-11-44-	Telephone Maintenance Exp	.00	.00	.00
01-11-11-44-	Cellular Telephone Expense	.00	.00	.00
01-11-11-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-11-11-44-	CNTSVC Other	361,741.95	710,000.00	700,000.00
01-11-11-44-	NRCNTSVC-Office Mach and Equ	.00	.00	.00
01-11-11-45-	Office Supplies	3,646.42	4,300.00	3,600.00
01-11-11-45-	Computer Supplies	537.50	500.00	500.00
01-11-11-45-	Copy Machine Supplies	1,459.65	2,625.00	2,000.00
01-11-11-45-	Profess Books, Education	30.00	200.00	200.00
01-11-11-45-	Other Supplies	765.44	1,000.00	500.00
01-11-11-45-	Office Furniture, Equipment	997.64	1,000.00	250.00
01-11-11-45-	Office Machinery, Equip Parts	.00	.00	.00
01-11-11-45-	Small Tools, Equipment	58.50	100.00	100.00
01-11-11-45-	Cleaning Supplies	.00	100.00	100.00
01-11-11-47-	Bad Debt-Uncollectible	.00	.00	.00
01-11-11-47-	Recording Fees	177.81	400.00	400.00
01-11-11-47-	Taxes, Governmental Fees	.00	.00	.00
01-11-11-47-	Sales and Use Tax	7.89	50.00	50.00
01-11-11-47-	Transfer to Internal Svc	85,194.96	29,755.04	94,395.67
01-11-11-47-	Internal Svc-MIS	.00	.00	.00
01-11-11-47-	Manager's Cost Override	.00	.00	.00
01-11-11-57-	Depreciation Expense	.00	.00	.00
01-11-11-59-	Capital Outlay-Office Equip	28,866.25	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total City Administration:		789,540.98	1,042,711.20	1,087,115.56
<b>Personnel</b>				
01-13-13-41-	Regular Employee Salaries	.00	.00	.00
01-13-13-41-	Classification Study Allowance	.00	.00	.00
01-13-13-41-	Merit Raise	.00	.00	.00
01-13-13-42-	FICA	.00	.00	.00
01-13-13-42-	Medicare	.00	.00	.00
01-13-13-42-	Workers Compensation	.00	.00	.00
01-13-13-42-	General Employee Pension	.00	.00	.00
01-13-13-42-	Employee Health, Life Ins	.00	.00	.00
01-13-13-42-	Disability Insurance	.00	.00	.00
01-13-13-42-	Cafeteria Plan Excess	.00	.00	.00
01-13-13-42-	Employee Assistance Program	.00	.00	.00
01-13-13-42-	Employee Medical Services	.00	.00	.00
01-13-13-42-	Interviewing Expense	.00	.00	.00
01-13-13-42-	Relocation Expense	.00	.00	.00
01-13-13-42-	Conferences, Cont Education	.00	.00	.00
01-13-13-42-	Tuition Reimbursements	.00	.00	.00
01-13-13-42-	Recognition Program	.00	.00	.00
01-13-13-43-	Other Technical Services	.00	.00	.00
01-13-13-43-	Psychological Services	.00	.00	.00
01-13-13-43-	DOT Testing	.00	.00	.00
01-13-13-43-	Civil Service	.00	.00	.00
01-13-13-43-	Contract Training Services	.00	.00	.00
01-13-13-43-	Pension Administrative Svc	.00	.00	.00
01-13-13-44-	Membership Dues	.00	.00	.00
01-13-13-44-	Professional Subscriptions	.00	.00	.00
01-13-13-44-	Legal, Public Notices	.00	.00	.00
01-13-13-44-	Employment Notices	.00	.00	.00
01-13-13-44-	Mail, Delivery Services	.00	.00	.00
01-13-13-44-	Telephone Line Expense	.00	.00	.00
01-13-13-44-	Long Distance Expense	.00	.00	.00
01-13-13-44-	Telephone Maintenance Exp	.00	.00	.00
01-13-13-44-	CNTSVC Other	.00	.00	.00
01-13-13-45-	Office Supplies	.00	.00	.00
01-13-13-45-	Profess Books, Education	.00	.00	.00
01-13-13-45-	Other Supplies	.00	.00	.00
01-13-13-47-	Transfer to Other Depts	.00	.00	.00
01-13-13-47-	Transfer to Other Funds	.00	.00	.00
01-13-13-47-	Internal Svc-MIS	.00	.00	.00
Total Personnel:		.00	.00	.00
<b>City Attorney</b>				
01-14-14-41-	Regular Employee Salaries	.00	.00	.00
01-14-14-41-	Temporary Employee Salary	.00	.00	.00
01-14-14-42-	FICA	.00	.00	.00
01-14-14-42-	Medicare	.00	.00	.00
01-14-14-42-	Workers Compensation	.00	.00	.00
01-14-14-42-	General Employee Pension	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-14-14-42-	Employee Health, Life Ins	.00	.00	.00
01-14-14-42-	Employee Assistance Program	.00	.00	.00
01-14-14-42-	Employee Medical Services	.00	.00	.00
01-14-14-42-	Employee Travel Expense	.00	.00	.00
01-14-14-42-	Conferences, Cont Education	.00	.00	.00
01-14-14-42-	Tuition Reimbursements	.00	.00	.00
01-14-14-43-	City Attorney Retainer	.00	.00	.00
01-14-14-43-	City Attorney Additional	.00	.00	.00
01-14-14-43-	Other Attorney Fees	.00	.00	.00
01-14-14-43-	City Prosecutor	.00	.00	.00
01-14-14-43-	Other Technical Services	.00	.00	.00
01-14-14-43-	Sheriffs Fees	.00	.00	.00
01-14-14-44-	Membership Dues	.00	.00	.00
01-14-14-44-	Professional Subscriptions	.00	.00	.00
01-14-14-44-	Mail, Delivery Services	.00	.00	.00
01-14-14-44-	Telephone Line Expense	.00	.00	.00
01-14-14-44-	Long Distance Expense	.00	.00	.00
01-14-14-44-	Telephone Maintenance Exp	.00	.00	.00
01-14-14-45-	Office Supplies	.00	.00	.00
01-14-14-45-	Profess Books, Education	.00	.00	.00
01-14-14-47-	Transfer to Legal Services	.00	.00	.00
01-14-14-47-	Transfer to Internal Svc	.00	.00	.00
01-14-14-47-	Internal Svc-MIS	.00	.00	.00
01-14-15-47-	Transfer to Internal Svc	.00	.00	.00
01-14-16-44-	Membership Dues	.00	.00	.00
01-14-16-44-	Professional Subscriptions	.00	.00	.00
01-14-16-44-	Legal, Public Notices	.00	.00	.00
01-14-16-47-	Recognition Program	.00	.00	.00
01-14-16-47-	Commercial Property	.00	.00	.00
01-14-16-47-	General Liability	.00	.00	.00
01-14-16-47-	Boiler and Machinery	.00	.00	.00
01-14-16-47-	Vehicle Liability	.00	.00	.00
01-14-16-47-	Inland Marine	.00	.00	.00
01-14-16-47-	Errors, Omissions Liability	.00	.00	.00
01-14-16-47-	Crime Liability	.00	.00	.00
01-14-16-47-	Umbrella Liability	.00	.00	.00
01-14-16-47-	Employee Bonds	.00	.00	.00
01-14-16-47-	Workers Compensation Adj	.00	.00	.00
01-14-16-47-	Unemployment Compensation	.00	.00	.00
01-14-16-47-	Claim Deductibles, Dividends	.00	.00	.00
01-14-16-47-	Transfer to Other Funds	.00	.00	.00
01-14-16-47-	Transfer to Internal Svc	.00	.00	.00
01-14-16-47-	Internal Svc-MIS	.00	.00	.00
Total City Attorney:		.00	.00	.00
<b>Technology</b>				
01-17-17-41-	Regular Employee Salaries	.00	.00	.00
01-17-17-41-	Overtime Wages	.00	.00	.00
01-17-17-42-	FICA	.00	.00	.00
01-17-17-42-	Medicare	.00	.00	.00
01-17-17-42-	Workers Compensation	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-17-17-42-	General Employee Pension	.00	.00	.00
01-17-17-42-	Employee Health, Life Ins	.00	.00	.00
01-17-17-42-	Employee Assistance Program	.00	.00	.00
01-17-17-42-	Employee Medical Services	.00	.00	.00
01-17-17-42-	Conferences, Cont Education	.00	.00	.00
01-17-17-43-	Other Technical Services	.00	.00	.00
01-17-17-44-	Membership Dues	.00	.00	.00
01-17-17-44-	Professional Subscriptions	.00	.00	.00
01-17-17-44-	Mail, Delivery Services	.00	.00	.00
01-17-17-44-	Telephone Line Expense	.00	.00	.00
01-17-17-44-	Long Distance Expense	.00	.00	.00
01-17-17-44-	Telephone Maintenance Exp	.00	.00	.00
01-17-17-44-	Cellular Telephone Expense	.00	.00	.00
01-17-17-44-	Internet Operating Expense	.00	.00	.00
01-17-17-44-	PMCNTSVC-Other	.00	.00	.00
01-17-17-44-	Special Waste Disposal	.00	.00	.00
01-17-17-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-17-17-45-	Office Supplies	.00	.00	.00
01-17-17-45-	Computer Supplies	.00	.00	.00
01-17-17-45-	Software	.00	.00	.00
01-17-17-45-	Profess Books, Education	.00	.00	.00
01-17-17-45-	Office Furniture, Equipment	.00	.00	.00
01-17-17-45-	Hardware Mtc, Supplies	.00	.00	.00
01-17-17-47-	Transfer to Other Depts	.00	.00	.00
01-17-17-47-	Transfer to Other Funds	.00	.00	.00
01-17-17-47-	Transfer to Internal Svc	.00	.00	.00
01-17-17-47-	Internal Svc-MIS	.00	.00	.00
01-17-17-57-	Depreciation Expense	.00	.00	.00
01-17-17-59-	Capital Outlay-Office Equip	.00	.00	.00
01-17-17-59-	Capital Outlay-Computers	.00	.00	.00
01-17-17-59-	Computer System	.00	.00	.00
Total Technology:		.00	.00	.00

**Finance**

01-21-21-41-	Holiday Worked Overtime	.00	.00	.00
01-21-21-42-	FICA	.00	.00	.00
01-21-21-42-	Medicare	.00	.00	.00
01-21-21-42-	Workers Compensation	.00	.00	.00
01-21-21-42-	General Employee Pension	.00	.00	.00
01-21-21-42-	Employee Health, Life Ins	.00	.00	.00
01-21-21-42-	Employee Assistance Program	.00	.00	.00
01-21-21-42-	Employee Medical Services	.00	.00	.00
01-21-21-42-	Conferences, Cont Education	.00	.00	.00
01-21-21-42-	Tuition Reimbursements	.00	.00	.00
01-21-21-43-	Auditing Services	.00	.00	.00
01-21-21-44-	Office Machine, Equip Rent	.00	.00	.00
01-21-21-44-	Membership Dues	.00	.00	.00
01-21-21-44-	Mail, Delivery Services	.00	.00	.00
01-21-21-44-	Telephone Line Expense	.00	.00	.00
01-21-21-44-	Long Distance Expense	.00	.00	.00
01-21-21-44-	Telephone Maintenance Exp	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-21-21-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-21-44-	Contractual Services	.00	.00	.00
01-21-21-44-	CNTSVC Other	.00	.00	.00
01-21-21-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-21-45-	Office Supplies	.00	.00	.00
01-21-21-45-	Computer Supplies	.00	.00	.00
01-21-21-45-	Copy Machine Supplies	.00	.00	.00
01-21-21-45-	Profess Books, Education	.00	.00	.00
01-21-21-45-	Other Supplies	.00	.00	.00
01-21-21-45-	Office Furniture, Equipment	.00	.00	.00
01-21-21-47-	Transfer to Other Funds	.00	.00	.00
01-21-21-47-	Transfer to Internal Svc	.00	.00	.00
01-21-21-47-	Internal Svc-MIS	.00	.00	.00
01-21-21-57-	Depreciation Expense	.00	.00	.00
01-21-23-41-	Regular Employee Salaries	.00	.00	.00
01-21-23-41-	Overtime Wages	.00	.00	.00
01-21-23-42-	FICA	.00	.00	.00
01-21-23-42-	Medicare	.00	.00	.00
01-21-23-42-	Workers Compensation	.00	.00	.00
01-21-23-42-	General Employee Pension	.00	.00	.00
01-21-23-42-	Employee Health, Life Ins	.00	.00	.00
01-21-23-42-	Employee Assistance Program	.00	.00	.00
01-21-23-42-	Employee Medical Services	.00	.00	.00
01-21-23-42-	Conferences, Cont Education	.00	.00	.00
01-21-23-42-	Tuition Reimbursements	.00	.00	.00
01-21-23-44-	Contract Printing Expense	.00	.00	.00
01-21-23-44-	Mail, Delivery Services	.00	.00	.00
01-21-23-44-	Telephone Line Expense	.00	.00	.00
01-21-23-44-	Long Distance Expense	.00	.00	.00
01-21-23-44-	Modem Operating Expense	.00	.00	.00
01-21-23-44-	Telephone Maintenance Exp	.00	.00	.00
01-21-23-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-23-44-	CNTSVC Other	.00	.00	.00
01-21-23-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-23-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-21-23-45-	Office Supplies	.00	.00	.00
01-21-23-45-	Computer Supplies	.00	.00	.00
01-21-23-45-	Copy Machine Supplies	.00	.00	.00
01-21-23-45-	Profess Books, Education	.00	.00	.00
01-21-23-45-	Other Supplies	.00	.00	.00
01-21-23-45-	Office Furniture, Equipment	.00	.00	.00
01-21-23-45-	Office Machine, Equip Rent	.00	.00	.00
01-21-23-45-	Small Tools, Equipment	.00	.00	.00
01-21-23-47-	Recording Fees	.00	.00	.00
01-21-23-47-	Transfer to Other Funds	.00	.00	.00
01-21-23-47-	Transfer to Internal Svc	.00	.00	.00
01-21-23-47-	Internal Svc-MIS	.00	.00	.00
01-21-23-57-	Depreciation Expense	.00	.00	.00
01-21-23-59-	Capital Outlay-Office Equip	.00	.00	.00
01-21-23-59-	Capital Outlay-Reserves	.00	.00	.00
01-21-24-41-	Regular Employee Salaries	.00	.00	.00
01-21-24-41-	Temporary Employee Salary	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-21-24-42-	FICA	.00	.00	.00
01-21-24-42-	Medicare	.00	.00	.00
01-21-24-42-	Workers Compensation	.00	.00	.00
01-21-24-42-	General Employee Pension	.00	.00	.00
01-21-24-42-	Employee Health, Life Ins	.00	.00	.00
01-21-24-42-	Employee Assistance Program	.00	.00	.00
01-21-24-42-	Employee Medical Services	.00	.00	.00
01-21-24-42-	Conferences, Cont Education	.00	.00	.00
01-21-24-43-	Contract Training Services	.00	.00	.00
01-21-24-44-	Contract Printing Expense	.00	.00	.00
01-21-24-44-	Mail, Delivery Services	.00	.00	.00
01-21-24-44-	Telephone Line Expense	.00	.00	.00
01-21-24-44-	Telephone Maintenance Exp	.00	.00	.00
01-21-24-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-24-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-21-24-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-21-24-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
01-21-24-45-	Office Supplies	.00	.00	.00
01-21-24-45-	Other Supplies	.00	.00	.00
01-21-24-45-	Uniforms	.00	.00	.00
01-21-24-45-	Protective Gear	.00	.00	.00
01-21-24-45-	Safety Commodities	.00	.00	.00
01-21-24-45-	Small Tools, Equipment	.00	.00	.00
01-21-24-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-21-24-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
01-21-24-45-	Tires-Vehicle, Equipment	.00	.00	.00
01-21-24-47-	Transfer to Other Funds	.00	.00	.00
01-21-24-47-	Transfer to Internal Svc	.00	.00	.00
01-21-24-47-	Internal Svc-MIS	.00	.00	.00
01-21-24-47-	Internal Svc-Fleet Services	.00	.00	.00
01-21-24-57-	Depreciation Expense	.00	.00	.00
Total Finance:		.00	.00	.00

**Police Department**

**Licenses and Permits**

01-31-31-32-	Firearm Permit	658.75	700.00	700.00
01-31-31-32-	Bicycle Licenses	1.25	.00	.00
01-31-31-32-	ATV Permits	1,389.00	1,250.00	1,250.00
Total Licenses and Permits:		2,049.00	1,950.00	1,950.00

**Revenue-Intergovernmental**

01-31-31-33-	Federal Police Grant	118,554.08	.00	.00
01-31-31-33-	COPS Fast Grant	110,900.92	90,000.00	90,000.00
01-31-31-33-	TSA Police Security	5,641.00	.00	.00
01-31-31-33-	Homeland Grant - Restricted	.00	.00	.00
01-31-31-33-	Grant Contingency Revenue	.00	10,000.00	.00
01-31-31-33-	Police-State Grants	.00	.00	.00
01-31-31-33-	Other Police Reimbursement	1,466.16	.00	.00
01-31-31-33-	Fed Equitable Sharing Funds	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Revenue-Intergovernmental:		236,562.16	100,000.00	90,000.00
<b>Charges for Service - Police</b>				
01-31-31-34-	Police-Salary Reimbursement	5,775.00	30,000.00	15,000.00
01-31-31-34-	Other Fees	.00	.00	.00
01-31-31-34-	Airport Security Reimb	.00	.00	.00
01-31-31-34-	Vehicle Impound Fee	2,110.00	1,000.00	3,000.00
01-31-31-34-	Improper Parking Fines	.00	50.00	.00
01-31-31-34-	Alarm Fee	.00	.00	.00
01-31-31-34-	Police-Copies, Reports, Faxes	762.00	500.00	250.00
01-31-31-34-	Other Sales, Services	.00	.00	.00
Total Charges for Service - Police:		8,647.00	31,550.00	18,250.00
<b>Interest, Rents, Donations</b>				
01-31-31-37-	Interest Income Police Pre84	.00	.00	.00
01-31-31-37-	Police-Grant Donations	.00	.00	.00
01-31-31-37-	State 911 Funds - Wireless	.00	.00	.00
01-31-31-37-	Donations	.00	.00	.00
Total Interest, Rents, Donations:		.00	.00	.00
<b>Interest, Rents, Donations</b>				
01-31-31-38-	Cash Long and Short	88.50	.00	.00
Total Interest, Rents, Donations:		88.50	.00	.00
01-31-31-41-	Regular Employee Salaries	167,274.07	340,690.08	339,307.06
01-31-31-41-	Temporary Employee Salary	.00	.00	.00
01-31-31-41-	Overtime Wages	130.23	2,500.00	500.00
01-31-31-41-	Court Overtime Wages	.00	.00	.00
01-31-31-41-	Holiday Worked Overtime	.00	.00	.00
01-31-31-42-	FICA	10,480.91	19,662.78	21,101.64
01-31-31-42-	Medicare	2,451.25	4,605.01	4,935.06
01-31-31-42-	Workers Compensation	8,577.94	25,563.16	20,367.75
01-31-31-42-	General Employee Pension	1,031.10	3,021.47	.00
01-31-31-42-	Police Pension	4,028.79	15,919.93	20,420.94
01-31-31-42-	Employee Health, Life Ins	44,160.00	50,400.00	34,800.00
01-31-31-42-	Employee Assistance Program	.00	.00	.00
01-31-31-42-	Employee Medical Services	573.60	1,500.00	1,000.00
01-31-31-42-	Relocation Expense	.00	.00	.00
01-31-31-42-	Conferences, Cont Education	5,767.01	10,000.00	15,000.00
01-31-31-42-	Tuition Reimbursements	.00	.00	.00
01-31-31-43-	Other Technical Services	4,726.04	4,000.00	.00
01-31-31-43-	Contract Custodial Services	2,491.29	3,000.00	3,000.00
01-31-31-43-	Other Contract Operating Svcs	72,903.43	15,000.00	15,000.00
01-31-31-44-	Membership Dues	71.07	2,000.00	1,500.00
01-31-31-44-	Professional Subscriptions	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-31-44-	Other Advertising Services	89.00	400.00	400.00
01-31-31-44-	Electricity	1,241.28	1,300.00	1,300.00
01-31-31-44-	Water-Sewer	362.00	400.00	400.00
01-31-31-44-	Refuse	288.30	300.00	450.00
01-31-31-44-	Natural Gas	697.11	1,000.00	1,000.00
01-31-31-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-31-31-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-31-31-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-31-31-44-	NRCNTSVC-Building Public Wrks	5,869.41	4,000.00	4,000.00
01-31-31-45-	Office Supplies	1,470.51	1,500.00	2,000.00
01-31-31-45-	Computer Supplies	112.77	500.00	.00
01-31-31-45-	Profess Books, Education	.00	.00	.00
01-31-31-45-	School Resource Officer Supply	.00	.00	.00
01-31-31-45-	Uniforms	1,109.77	5,000.00	4,000.00
01-31-31-45-	Office Furniture, Equipment	971.02	500.00	500.00
01-31-31-45-	Office Machinery, Equip Parts	.00	200.00	200.00
01-31-31-45-	Small Tools, Equipment	620.53	750.00	500.00
01-31-31-45-	Fuel,Oil,Lube-Veh,Mach,Equip	3,456.78	5,000.00	4,000.00
01-31-31-45-	Parts-Vehicle, Mach, Equip	1,318.86	500.00	500.00
01-31-31-45-	Tires-Vehicle, Equipment	.00	3,000.00	2,000.00
01-31-31-45-	Bldg Maintenance Material	81.88	500.00	500.00
01-31-31-45-	Cleaning Supplies	621.84	1,000.00	500.00
01-31-31-46-	Audio and Visual Materials	.00	.00	.00
01-31-31-47-	911 - State Funding Restricted	.00	.00	.00
01-31-31-47-	Homeland Grant Expense - Res.	.00	.00	.00
01-31-31-47-	Bad Debt-Uncollectible	.00	.00	.00
01-31-31-47-	Error, Omissions Liability	20,221.37	28,050.00	10,141.00
01-31-31-47-	Sales and Use Tax	185.65	.00	.00
01-31-31-47-	Transfer to Internal Svc	104,981.04	52,897.96	51,518.96
01-31-31-47-	Internal Svc-MIS	.00	.00	.00
01-31-31-47-	Internal Svc-Fleet Services	.00	.00	.00
01-31-31-59-	Capital Outlay-Buildings	66,330.72	.00	.00
01-31-31-59-	Capital Outlay-Office Equip	.00	.00	.00
01-31-31-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-31-31-59-	Capital Outlay-Vehicles	.00	.00	.00
01-31-31-59-	Capital Reserves-Reserves	.00	.00	.00
01-31-32-41-	Regular Employee Salaries	645,784.52	689,853.94	788,587.13
01-31-32-41-	Overtime Wages	79,398.99	75,000.00	87,000.00
01-31-32-41-	Airport/Court OT Wages	16,850.00	16,480.00	25,000.00
01-31-32-41-	Holiday Worked Overtime	18,167.69	18,000.00	20,000.00
01-31-32-41-	On Call Pay	7,665.28	10,000.00	.00
01-31-32-41-	Canine Allowance	.00	.00	.00
01-31-32-42-	FICA	47,097.48	42,773.17	57,944.40
01-31-32-42-	Medicare	11,014.83	10,003.41	13,551.51
01-31-32-42-	Workers Compensation	43,870.09	67,253.77	65,252.52
01-31-32-42-	Police Pension	23,684.88	41,393.39	84,112.84
01-31-32-42-	Employee Health, Life Ins	165,600.00	126,000.00	121,500.00
01-31-32-42-	Employee Assistance Program	.00	.00	.00
01-31-32-42-	Employee Medical Services	.00	.00	.00
01-31-32-42-	Relocation Expense	.00	.00	.00
01-31-32-42-	Conferences, Cont Education	11,907.00	20,230.00	25,000.00
01-31-32-42-	Tuition Reimbursements	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-32-43-	Court Costs	.00	.00	.00
01-31-32-43-	Medical Services	6,159.00	9,000.00	7,000.00
01-31-32-43-	Medical Services-Prisoners	2,530.00	2,500.00	2,500.00
01-31-32-43-	Contract Custodial Services	14,448.00	15,000.00	15,000.00
01-31-32-43-	Investigators Expense	51,937.11	50,000.00	50,000.00
01-31-32-43-	Other Contract Operating Svcs	5,242.06	10,000.00	15,000.00
01-31-32-44-	Membership Dues	285.00	250.00	300.00
01-31-32-44-	Professional Subscriptions	.00	.00	.00
01-31-32-44-	Database Subscriptions	17,120.00	1,080.00	18,000.00
01-31-32-44-	Other Advertising Services	19.89	.00	.00
01-31-32-44-	Contract Printing Expense	1,856.00	1,500.00	2,000.00
01-31-32-44-	Prints, Slides Expense	.00	.00	.00
01-31-32-44-	Mail, Delivery Services	242.40	500.00	500.00
01-31-32-44-	Electricity	346.20	400.00	400.00
01-31-32-44-	Water-Sewer	.00	.00	.00
01-31-32-44-	Refuse	.00	.00	.00
01-31-32-44-	Telephone Line Expense	88.52	.00	.00
01-31-32-44-	Cellular Telephone Expense	26,911.74	27,500.00	30,000.00
01-31-32-44-	PMCNTSVC-Other Mach	1,693.91	500.00	500.00
01-31-32-44-	PMCNTSVC-Vehicle Repair	1,575.38	17,500.00	70,000.00
01-31-32-44-	Contractual Services	.00	.00	.00
01-31-32-44-	NRCNTSVC-Office Mach and Equ	.00	.00	.00
01-31-32-44-	NRCNTSVC-Vehicle Repair Mtc	33,985.55	42,500.00	.00
01-31-32-44-	NRCNTSVC-Building Public Wrks	5,905.59	9,000.00	9,000.00
01-31-32-44-	NRCNTSVC-Veh, Equip, Tire Rep	4,145.06	10,000.00	.00
01-31-32-44-	NRCNTSVC-Other Mach, Equip	7,342.58	4,000.00	4,000.00
01-31-32-45-	Office Supplies	541.33	1,000.00	1,000.00
01-31-32-45-	Computer Supplies	5,475.13	1,000.00	.00
01-31-32-45-	Profess Books, Education	.00	.00	.00
01-31-32-45-	Investigation Supplies	15,084.32	.00	.00
01-31-32-45-	Ammunition	9,979.91	4,000.00	10,000.00
01-31-32-45-	School Resource Officer Supply	3,926.98	2,000.00	.00
01-31-32-45-	Animal Care Supplies	.00	.00	.00
01-31-32-45-	Other Supplies	.00	.00	.00
01-31-32-45-	Uniforms	17,631.20	19,000.00	16,000.00
01-31-32-45-	Office Furniture, Equipment	138.21	800.00	1,000.00
01-31-32-45-	Small Tools, Equipment	.00	22,215.00	10,000.00
01-31-32-45-	Bottled Gas	.00	.00	.00
01-31-32-45-	Federal Sharing Funds Expended	.00	.00	.00
01-31-32-45-	Fuel,Oil,Lube-Veh,Mach,Equip	21,861.54	35,000.00	35,000.00
01-31-32-45-	Parts-Vehicle, Mach, Equip	.00	1,000.00	.00
01-31-32-45-	Tires-Vehicle, Equipment	.00	1,000.00	.00
01-31-32-45-	Bldg Maintenance Material	.00	.00	.00
01-31-32-45-	Cleaning Supplies	2,082.38	3,800.00	3,000.00
01-31-32-46-	Audio and Visual Materials	.00	.00	.00
01-31-32-46-	Police Safety Program	.00	.00	.00
01-31-32-47-	Transfer to Internal Svc	328,634.88	119,020.41	149,884.22
01-31-32-47-	Internal Svc-MIS	.00	.00	.00
01-31-32-47-	Internal Svc-Fleet Services	.00	.00	.00
01-31-32-47-	Grant Contingency	.00	.00	.00
01-31-32-57-	Depreciation Expense	.00	.00	.00
01-31-32-59-	Capital Outlay-Computers	7,713.20	26,415.00	50,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-32-59-	Capital Outlay-Mach, Equip	.00	211,000.00	241,000.00
01-31-32-59-	Capital Outlay-Vehicles	21,000.00	150,000.00	200,000.00
01-31-32-59-	Capital Outlay-Other Improv	.00	.00	.00
01-31-33-41-	Regular Employee Salaries	331,027.98	374,658.69	376,442.57
01-31-33-41-	Overtime Wages	52,599.16	25,000.00	35,000.00
01-31-33-41-	Call Back Pay	7,521.43	.00	.00
01-31-33-41-	Holiday Worked Overtime	11,133.62	12,000.00	12,000.00
01-31-33-41-	On Call Pay	204.00	.00	.00
01-31-33-42-	FICA	24,620.23	23,230.32	26,253.44
01-31-33-42-	Medicare	5,758.01	5,432.90	6,139.92
01-31-33-42-	Workers Compensation	1,107.35	1,543.04	721.51
01-31-33-42-	General Employee Pension	14,646.07	22,480.97	25,406.55
01-31-33-42-	Employee Health, Life Ins	99,360.00	100,800.00	96,600.00
01-31-33-42-	Employee Assistance Program	.00	.00	.00
01-31-33-42-	Employee Medical Services	.00	.00	.00
01-31-33-42-	Conferences, Cont Education	2,140.51	4,500.00	4,500.00
01-31-33-42-	Tuition Reimbursements	.00	.00	.00
01-31-33-43-	Other Contract Operating Svcs	54,625.50	88,959.00	145,000.00
01-31-33-44-	Membership Dues	485.00	541.00	500.00
01-31-33-44-	Database Subscriptions	.00	.00	.00
01-31-33-44-	Contract Printing Expense	276.64	500.00	.00
01-31-33-44-	Mail, Delivery Services	81.67	500.00	500.00
01-31-33-44-	Electricity	10,609.94	13,000.00	.00
01-31-33-44-	Water-Sewer	765.78	950.00	.00
01-31-33-44-	Refuse	792.65	850.00	.00
01-31-33-44-	Natural Gas	3,593.70	5,000.00	.00
01-31-33-44-	Telephone Line Expense	14,402.52	11,500.00	14,000.00
01-31-33-44-	Long Distance Expense	18,105.19	19,000.00	10,000.00
01-31-33-44-	Modem Operating Expense	790.97	800.00	1,200.00
01-31-33-44-	Telephone Maintenance Exp	.00	1,000.00	1,000.00
01-31-33-44-	Dedicated Telephone Line	.00	2,000.00	.00
01-31-33-44-	Cellular Telephone Expense	.00	.00	.00
01-31-33-44-	PMCNTSVC-Other Mach	4,405.99	3,000.00	4,000.00
01-31-33-44-	NRCNTSVC-Communication Equi	6,461.62	3,000.00	.00
01-31-33-44-	Civil Defense Siren Mtc	.00	.00	.00
01-31-33-45-	Copy Machine Supplies	1,036.29	1,200.00	1,000.00
01-31-33-45-	Uniforms	2,073.24	2,500.00	2,500.00
01-31-33-45-	Office Furniture, Equipment	2,220.22	2,000.00	2,000.00
01-31-33-45-	Office Machinery, Equip Parts	1,110.96	1,200.00	1,000.00
01-31-33-47-	Commercial Property Ins	.00	.00	.00
01-31-33-47-	Transfer to Internal Svc	105,039.96	92,571.43	98,076.74
01-31-33-47-	Internal Svc-MIS	.00	.00	.00
01-31-33-57-	Depreciation Expense	.00	.00	.00
01-31-33-59-	Capital Outlay-Computers	.00	.00	.00
01-31-33-59-	Capital Outlay-Mach, Equip	22,217.78	.00	.00
01-31-33-59-	Capital Outlay-Other Improv	.00	.00	.00
<b>Licenses &amp; Permits</b>				
01-31-34-32-	Animal Licenses	589.00	500.00	250.00
Total Licenses & Permits:		589.00	500.00	250.00

**Animal Control-Misc Fees**

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-34-34-	Animal Shelter Fee	3,766.00	2,500.00	2,500.00
01-31-34-34-	Animal Adoption Fee	450.00	100.00	100.00
Total Animal Control-Misc Fees:		4,216.00	2,600.00	2,600.00
<b>Animal Control-Misc Fees</b>				
01-31-34-37-	Donations	100.00	.00	.00
Total Animal Control-Misc Fees:		100.00	.00	.00
01-31-34-41-	Regular Employee Salaries	44,312.17	50,980.33	69,680.09
01-31-34-41-	Temporary Employee Salary	.00	.00	.00
01-31-34-41-	Overtime Wages	2,706.41	1,000.00	2,000.00
01-31-34-42-	FICA	2,818.97	3,160.78	4,444.17
01-31-34-42-	Medicare	659.16	739.21	1,039.36
01-31-34-42-	Workers Compensation	830.23	1,580.39	965.85
01-31-34-42-	General Employee Pension	2,331.42	3,058.82	4,300.81
01-31-34-42-	Employee Health, Life Ins	11,040.00	12,600.00	13,200.00
01-31-34-42-	Employee Assistance Program	.00	.00	.00
01-31-34-42-	Conferences, Cont Education	.00	1,000.00	.00
01-31-34-43-	Medical Services	2,588.79	4,000.00	4,000.00
01-31-34-44-	Membership Dues	.00	.00	.00
01-31-34-44-	Contract Printing Expense	106.75	250.00	250.00
01-31-34-44-	Electricity	3,333.63	4,250.00	4,250.00
01-31-34-44-	Water-Sewer	115.41	200.00	200.00
01-31-34-44-	Refuse	288.45	300.00	450.00
01-31-34-44-	Natural Gas	.00	.00	.00
01-31-34-44-	Telephone Line Expense	444.55	500.00	500.00
01-31-34-44-	Long Distance Expense	.00	.00	.00
01-31-34-44-	Cellular Telephone Expense	.00	.00	.00
01-31-34-44-	Internet Operating Expense	726.00	800.00	800.00
01-31-34-44-	PMCNTSVC-Fleet Services	.00	.00	.00
01-31-34-44-	NRCNTSVC-Vehicle Repair Mtc	.00	1,000.00	1,000.00
01-31-34-44-	NRCNTSVC-Building Public Wrks	2,279.27	2,000.00	1,000.00
01-31-34-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	1,100.00	1,000.00
01-31-34-44-	NRCNTSVC-Other Mach, Equip	.00	2,000.00	1,500.00
01-31-34-45-	Other Supplies	584.94	800.00	500.00
01-31-34-45-	Uniforms	.00	500.00	300.00
01-31-34-45-	Office Furniture, Equipment	.00	500.00	200.00
01-31-34-45-	Small Tools, Equipment	61.96	300.00	300.00
01-31-34-45-	Bottled Gas	.00	.00	.00
01-31-34-45-	Fuel,Oil,Lube-Veh,Mach,Equip	1,462.63	2,000.00	2,000.00
01-31-34-45-	Parts-Vehicle, Mach, Equip	.00	500.00	400.00
01-31-34-45-	Tires-Vehicle, Equipment	.00	500.00	.00
01-31-34-45-	Bldg Maintenance Material	.00	500.00	.00
01-31-34-45-	Cleaning Supplies	338.59	500.00	500.00
01-31-34-45-	State License Fee	175.00	220.00	220.00
01-31-34-47-	Transfer to Internal Svc	14,877.00	13,224.49	18,035.75
01-31-34-47-	Internal Svc-MIS	.00	.00	.00
01-31-34-47-	Internal Svc-Fleet Services	.00	.00	.00
01-31-34-59-	Capital Outlay-Land	.00	.00	.00
01-31-34-59-	Capital Outlay-Buildings	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-34-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-31-34-59-	Capital Outlay-Vehicles	.00	.00	.00
01-31-34-59-	Capital Outlay-Other Improv	.00	.00	.00
<b>Revenue-Intergovernmental</b>				
01-31-35-33-	FEMA Grant	.00	.00	.00
Total Revenue-Intergovernmental:		.00	.00	.00
01-31-35-43-	Medical Services	.00	.00	.00
01-31-35-43-	Other Contract Operating Svcs	.00	.00	.00
01-31-35-43-	Contract Training Services	.00	.00	.00
01-31-35-44-	Building, Office Rent	.00	.00	.00
01-31-35-44-	Telephone Line Expense	.00	.00	.00
01-31-35-44-	Equipment Testing Fees	.00	.00	.00
01-31-35-44-	CNTSVC Other	.00	.00	.00
01-31-35-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-31-35-44-	Special Project	.00	.00	.00
01-31-35-45-	Office Supplies	.00	.00	.00
01-31-35-45-	Safety Commodities	.00	.00	.00
01-31-35-45-	Small Tools, Equipment	.00	.00	.00
01-31-35-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-31-35-47-	Contingency	.00	.00	.00
01-31-35-59-	Capital Outlay - Mach - Equip	.00	.00	.00
Total Police Department:		3,365,045.23	3,586,509.85	3,899,801.79
<b>Fire Department</b>				
01-37-35-42-	Conferences, Cont Education	.00	.00	.00
01-37-35-44-	CNTSVC Other	.00	4,409.64	.00
01-37-35-44-	NRCNTSVC-Communication Equi	.00	1,500.00	4,800.00
01-37-35-44-	Civil Defense Equip Mtc	939.23	1,600.00	1,600.00
01-37-35-45-	Other Supplies	.00	300.00	300.00
01-37-35-59-	Capital Outlay-Mach, Equip	.00	42,000.00	67,000.00
01-37-35-59-	Capital Outlay-Reserves	.00	.00	.00
<b>Taxes</b>				
01-37-37-31-	Property Taxes/MFO	190,374.24	200,743.15	173,116.75
01-37-37-31-	Carline Taxes	1,331.26	1,400.00	1,400.00
01-37-37-31-	Homestead Exemption	8,235.23	6,000.00	6,500.00
01-37-37-31-	Property Tax Relief	12,072.96	9,000.00	15,000.00
Total Taxes:		212,013.69	217,143.15	196,016.75
<b>Revenue-Intergovernmental</b>				
01-37-37-33-	Motor Vehicle Pro-Rate	721.74	1,000.00	700.00
01-37-37-33-	MFO Aid Distribution	57,941.26	59,000.00	59,000.00
Total Revenue-Intergovernmental:		58,663.00	60,000.00	59,700.00
<b>Revenue-Intergovernmental</b>				
01-37-37-34-	Salary Reimbursement	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Revenue-Intergovernmental:		.00	.00	.00
<b>Rents, Interests, &amp; Donations</b>				
01-37-37-37-	Interest Income	622.86	500.00	500.00
01-37-37-37-	Donations	.00	.00	.00
01-37-37-37-	Fire Dept-Misc Revenue	.00	.00	.00
Total Rents, Interests, & Donations:		622.86	500.00	500.00
01-37-37-41-	Regular Employee Salaries	231,634.62	165,047.01	194,948.08
01-37-37-41-	Temporary Employee Salary	.00	.00	.00
01-37-37-41-	Overtime Wages	25,696.37	14,000.00	29,000.00
01-37-37-41-	Holiday Worked Overtime	3,722.14	3,500.00	10,000.00
01-37-37-42-	FICA	.00	.00	.00
01-37-37-42-	Medicare	3,715.72	2,393.18	3,414.00
01-37-37-42-	Workers Compensation	28,799.67	29,345.35	10,398.86
01-37-37-42-	Fire Pension	34,311.24	9,902.82	30,608.25
01-37-37-42-	Employee Health, Life Ins	33,120.00	31,500.00	24,000.00
01-37-37-42-	Vol Firefighter Life Ins	4,693.25	4,600.00	4,800.00
01-37-37-42-	Employee Assistance Program	.00	.00	.00
01-37-37-42-	Employee Medical Services	.00	128.75	150.00
01-37-37-42-	Volunteer Medical Services	250.00	500.00	500.00
01-37-37-42-	Volunteer Recognition	2,326.90	2,500.00	2,500.00
01-37-37-42-	Volunteer Employee Assistance	.00	1,200.00	1,200.00
01-37-37-42-	Conferences, Cont Education	1,237.57	7,200.00	3,500.00
01-37-37-42-	Tuition Reimbursements	.00	.00	.00
01-37-37-43-	Medical Services	.00	.00	.00
01-37-37-43-	Other Contract Operating Svcs	338.09	4,000.00	4,000.00
01-37-37-43-	Contract Training Services	900.00	1,500.00	1,500.00
01-37-37-44-	Building, Office Rent	156.00	200.00	200.00
01-37-37-44-	Membership Dues	445.00	370.00	400.00
01-37-37-44-	Professional Subscriptions	467.00	500.00	610.00
01-37-37-44-	Database Subscriptions	4,714.20	8,620.00	8,700.00
01-37-37-44-	Contract Printing Expense	285.78	300.00	300.00
01-37-37-44-	Prints, Slides Expense	.00	.00	.00
01-37-37-44-	Mail, Delivery Services	203.91	200.00	200.00
01-37-37-44-	Electricity	7,318.03	8,000.00	9,000.00
01-37-37-44-	Water-Sewer	379.90	400.00	400.00
01-37-37-44-	Refuse	216.33	250.00	400.00
01-37-37-44-	Natural Gas	3,731.96	5,500.00	5,500.00
01-37-37-44-	Telephone Line Expense	2,086.67	2,200.00	2,200.00
01-37-37-44-	Long Distance Expense	.00	.00	.00
01-37-37-44-	Telephone Maintenance Exp	.00	.00	.00
01-37-37-44-	Dedicated Telephone Line	.00	.00	.00
01-37-37-44-	Cellular Telephone Expense	1,571.30	1,600.00	1,600.00
01-37-37-44-	PMCNTSVC-Other Machines	.00	400.00	500.00
01-37-37-44-	Equipment Testing Fees	17,024.39	16,600.00	20,000.00
01-37-37-44-	Fire Extinguisher Recharge	780.00	900.00	900.00
01-37-37-44-	CNTSVC Other	1,142.08	1,000.00	1,000.00
01-37-37-44-	NRCNTSVC-Office Mach, Equip	.00	100.00	100.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-37-37-44-	NRCNTSVC-Vehicle Repair Mtc	629.48	1,000.00	1,500.00
01-37-37-44-	NRCNTSVC-Building Public Wrks	3,081.54	3,500.00	3,500.00
01-37-37-44-	NRCNTSVC-Communication Equi	597.00	1,000.00	1,000.00
01-37-37-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	500.00	500.00
01-37-37-44-	NRCNTSVC-Other Mach, Equip	135.87	200.00	200.00
01-37-37-45-	Office Supplies	366.72	400.00	400.00
01-37-37-45-	Computer Supplies	.00	.00	.00
01-37-37-45-	Copy Machine Supplies	.00	200.00	200.00
01-37-37-45-	Profess Books, Education	.00	200.00	200.00
01-37-37-45-	Medical Supplies	.00	500.00	500.00
01-37-37-45-	Other Supplies	.00	600.00	600.00
01-37-37-45-	Uniforms	1,505.62	1,500.00	1,500.00
01-37-37-45-	Bunker Gear	9,102.43	15,000.00	15,000.00
01-37-37-45-	Safety Commodities	207.94	300.00	300.00
01-37-37-45-	Office Furniture, Equipment	494.58	500.00	500.00
01-37-37-45-	Small Tools, Equipment	1,400.10	8,000.00	8,000.00
01-37-37-45-	Fuel,Oil,Lube-Veh,Mach,Equip	1,365.54	3,000.00	3,000.00
01-37-37-45-	Parts-Vehicle, Mach, Equip	2,780.75	1,300.00	11,500.00
01-37-37-45-	Tires-Vehicle, Equipment	.00	4,400.00	4,400.00
01-37-37-45-	Bldg Maintenance Material	725.63	2,000.00	2,000.00
01-37-37-45-	Cleaning Supplies	444.80	500.00	500.00
01-37-37-45-	Other Replacement Parts	.00	.00	.00
01-37-37-46-	Other Chemicals	.00	1,000.00	1,000.00
01-37-37-47-	Bad Debt-Uncollectible	.00	.00	.00
01-37-37-47-	Transfer to Internal Svc	50,000.04	33,061.23	50,997.18
01-37-37-47-	Internal Svc-MIS	.00	.00	.00
01-37-37-57-	Depreciation Expense	.00	.00	.00
01-37-37-58-	Principal Expense	.00	.00	.00
01-37-37-59-	Capital Outlay-Buildings	23,266.69	120,000.00	140,000.00
01-37-37-59-	Capital Outlay-Mach, Equip	8,445.00	144,047.00	15,000.00
01-37-37-59-	Capital Outlay-Vehicles	.00	.00	.00
01-37-37-59-	Capital Outlay-Reserves	.00	.00	.00
01-37-37-59-	Other Improvements	.00	.00	.00
<b>Rents, Interests, &amp; Donations</b>				
01-37-38-33-	Federal Grant	.00	.00	.00
01-37-38-33-	State Grant	.00	75,000.00	.00
Total Rents, Interests, & Donations:		.00	75,000.00	.00
<b>Revenue-Ambulance</b>				
01-37-38-34-	Mileage	.00	.00	.00
01-37-38-34-	EMT, Firefighter Services	.00	.00	.00
01-37-38-34-	Ambulance Fee	220,369.97	220,000.00	220,000.00
Total Revenue-Ambulance:		220,369.97	220,000.00	220,000.00
<b>Revenue-Fire Dept</b>				
01-37-38-38-	Bad Debt Collected	.00	.00	.00
Total Revenue-Fire Dept:		.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-37-38-41-	Regular Employee Salaries	152,828.40	165,047.01	194,495.74
01-37-38-41-	Ambulance Calls	.00	.00	.00
01-37-38-41-	Overtime Wages	14,236.28	16,000.00	29,000.00
01-37-38-41-	Holiday Worked Overtime	1,954.68	4,000.00	10,000.00
01-37-38-42-	FICA	.00	.00	.00
01-37-38-42-	Medicare	2,164.18	2,393.18	3,407.44
01-37-38-42-	Workers Compensation	16,831.39	29,345.35	10,398.86
01-37-38-42-	Fire Pension	20,627.22	9,902.82	30,549.45
01-37-38-42-	Employee Health, Life Ins	22,080.00	31,500.00	24,000.00
01-37-38-42-	Employee Assistance Program	.00	.00	.00
01-37-38-42-	Employee Medical Services	.00	.00	.00
01-37-38-42-	Conferences, Cont Education	1,567.27	5,000.00	19,000.00
01-37-38-42-	Tuition Reimbursements	.00	.00	.00
01-37-38-43-	Medical Services	4,000.00	4,000.00	4,000.00
01-37-38-43-	EMS Billing Services	42,641.82	33,000.00	36,000.00
01-37-38-43-	Other Contract Operating Svcs	848.00	1,000.00	1,000.00
01-37-38-44-	Membership Dues	.00	300.00	300.00
01-37-38-44-	Professional Subscriptions	.00	200.00	200.00
01-37-38-44-	Mail, Delivery Services	15.71	200.00	200.00
01-37-38-44-	Cellular Telephone Expense	1,571.30	1,600.00	1,600.00
01-37-38-44-	PMCNTSVC-Office Mach, Equip	.00	200.00	200.00
01-37-38-44-	PMCNTSVC-Other Machines	.00	600.00	600.00
01-37-38-44-	Equipment Testing Fees	620.00	1,200.00	1,200.00
01-37-38-44-	NRCNTSVC-Vehicle Repair Mtc	240.03	4,300.00	1,500.00
01-37-38-44-	NRCNTSVC-Communication Equi	.00	1,500.00	1,500.00
01-37-38-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	400.00	400.00
01-37-38-45-	Office Supplies	276.88	400.00	400.00
01-37-38-45-	Computer Supplies	.00	.00	.00
01-37-38-45-	Copy Machine Supplies	11.99	200.00	200.00
01-37-38-45-	Profess Books, Education	.00	200.00	200.00
01-37-38-45-	Medical Supplies	11,645.61	12,360.00	12,500.00
01-37-38-45-	Other Supplies	.00	200.00	200.00
01-37-38-45-	Uniforms	1,553.63	1,500.00	1,500.00
01-37-38-45-	Small Tools, Equipment	459.00	3,000.00	3,000.00
01-37-38-45-	Fuel,Oil,Lube-Veh,Mach,Equip	2,833.12	3,000.00	3,000.00
01-37-38-45-	Parts-Vehicle, Mach, Equip	.00	1,200.00	1,500.00
01-37-38-45-	Tires-Vehicle, Equipment	2,070.00	200.00	3,000.00
01-37-38-45-	Cleaning Supplies	110.62	400.00	400.00
01-37-38-45-	Other Replacement Parts	.00	100.00	100.00
01-37-38-47-	Bad Debt-Uncollectible	.00	.00	.00
01-37-38-47-	Transfer to Internal Svc	33,639.00	33,061.22	35,566.15
01-37-38-47-	Internal Svc-MIS	.00	.00	.00
01-37-38-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-37-38-59-	Capital Outlay-Vehicles	65,002.00	235,000.00	235,000.00
Total Fire Department:		1,408,254.73	1,892,127.71	1,850,860.76
<b>Public Works</b>				
01-41-44-41-	Regular Employee Salaries	21,349.30	54,967.04	59,778.96
01-41-44-41-	Temporary Employee Salary	.00	.00	.00
01-41-44-41-	Overtime Wages	198.02	300.00	350.00
01-41-44-41-	Call Back Pay	.00	.00	350.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-41-44-41-	Holiday Worked Overtime	121.86	200.00	450.00
01-41-44-41-	On Call Pay	.00	.00	.00
01-41-44-42-	FICA	1,189.67	3,407.95	3,755.90
01-41-44-42-	Medicare	278.20	797.02	878.39
01-41-44-42-	Workers Compensation	952.66	3,635.06	1,658.76
01-41-44-42-	General Employee Pension	970.35	3,298.02	3,634.74
01-41-44-42-	Employee Health, Life Ins	11,040.00	15,750.00	16,500.00
01-41-44-42-	Employee Assistance Program	.00	.00	.00
01-41-44-42-	Employee Medical Services	.00	.00	.00
01-41-44-42-	Conferences, Cont Education	.00	.00	.00
01-41-44-43-	DOT Testing	.00	.00	.00
01-41-44-44-	Building, Office Rent	700.00	1,100.00	.00
01-41-44-44-	Machine, Equipment Rent	.00	.00	.00
01-41-44-44-	Licenses	.00	.00	.00
01-41-44-44-	Utilities Reimbursed	1,232.76	1,500.00	.00
01-41-44-44-	Electricity - Facility Maint	.00	2,000.00	2,000.00
01-41-44-44-	Water - Sewer - Facility Maint	.00	700.00	700.00
01-41-44-44-	Refuse - Facility Maint	.00	350.00	400.00
01-41-44-44-	Natural Gas - Facility Maint	.00	1,500.00	1,500.00
01-41-44-44-	Telephone Line Expense	.00	.00	.00
01-41-44-44-	Long Distance Expense	.00	.00	.00
01-41-44-44-	Telephone Maintenance Exp	.00	.00	.00
01-41-44-44-	Cellular Telephone Expense	554.96	700.00	800.00
01-41-44-44-	NRCNTSVC-Vehicle Repair Mtc	.00	500.00	.00
01-41-44-44-	NRCNTSVC-Building Public Wrks	101.00	200.00	.00
01-41-44-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	100.00	.00
01-41-44-44-	NRCNTSVC-Other Mach, Equip	.00	100.00	.00
01-41-44-45-	Other Supplies	501.20	500.00	500.00
01-41-44-45-	Uniforms	391.69	300.00	300.00
01-41-44-45-	Safety Commodities	.00	100.00	100.00
01-41-44-45-	Small Tools, Equipment	1,313.81	2,000.00	1,500.00
01-41-44-45-	Fuel,Oil,Lube-Veh,Mach,Equip	945.09	1,500.00	1,500.00
01-41-44-45-	Parts-Vehicle, Mach, Equip	2.39	500.00	500.00
01-41-44-45-	Tires-Vehicle, Equipment	.00	600.00	600.00
01-41-44-45-	Bldg Maintenance Material	.00	6,000.00	2,500.00
01-41-44-45-	Cleaning Supplies	.00	.00	.00
01-41-44-47-	Transfer to Internal Svc	12,621.00	13,224.49	26,584.47
01-41-44-47-	Internal Svc-MIS	.00	.00	.00
01-41-44-47-	Internal Svc-Fleet Services	.00	.00	.00
01-41-44-57-	Depreciation Expense	.00	.00	.00
01-41-44-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-41-44-59-	Capital Outlay-Reserves	.00	.00	.00
01-41-44-59-	Capital Outlay-Other Improv	.00	.00	.00
01-41-45-43-	Other Contract Operating Svcs	.00	.00	.00
01-41-45-44-	Telephone Line Expense	.00	.00	.00
01-41-45-44-	Pay Phone Expense	.00	.00	.00
01-41-45-45-	Small Tools, Equipment	.00	.00	.00
01-41-45-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-41-46-43-	Contract Custodial Services	22,435.95	40,000.00	40,000.00
01-41-46-44-	Electricity	26,762.78	28,280.00	28,280.00
01-41-46-44-	Water-Sewer	438.99	300.00	300.00
01-41-46-44-	Refuse	288.45	300.00	450.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-41-46-44-	Natural Gas	2,493.08	5,000.00	5,000.00
01-41-46-44-	Telephone Line Expense	209.52	250.00	250.00
01-41-46-44-	Telephone Maintenance Exp	.00	200.00	200.00
01-41-46-44-	CNTSVC Other	.00	.00	.00
01-41-46-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-41-46-44-	NRCNTSVC-Building Public Wrks	4,355.75	6,000.00	5,000.00
01-41-46-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-41-46-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
01-41-46-45-	Small Tools, Equipment	.00	.00	.00
01-41-46-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-41-46-45-	Parts-Vehicle, Mach, Equip	.00	300.00	300.00
01-41-46-45-	Tires-Vehicle, Equipment	.00	.00	.00
01-41-46-45-	Bldg Maintenance Material	906.59	3,000.00	3,000.00
01-41-46-45-	Cleaning Supplies	1,008.70	1,500.00	2,000.00
01-41-46-45-	Misc Grounds Maintenance	160.80	200.00	200.00
01-41-46-47-	Transfer to Internal Svc	.00	.00	.00
01-41-46-47-	Internal Svc-Fleet Services	.00	.00	.00
01-41-46-57-	Depreciation Expense	.00	.00	.00
01-41-46-59-	Capital Outlay-Buildings	1,142,127.22	.00	.00
01-41-46-59-	Capital Outlay-Office Equip	.00	.00	.00
01-41-46-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-41-46-59-	Capital Outlay-Vehicles	.00	30,000.00	.00
01-41-46-59-	Capital Outlay-Other Improv	.00	.00	10,000.00
01-41-47-41-	Regular Employee Salaries	.00	.00	.00
01-41-47-41-	Overtime Wages	.00	.00	.00
01-41-47-42-	FICA	.00	.00	.00
01-41-47-42-	Medicare	.00	.00	.00
01-41-47-42-	Workers Compensation	.00	.00	.00
01-41-47-42-	General Employee Pension	.00	.00	.00
01-41-47-42-	Employee Health, Life Ins	.00	.00	.00
01-41-47-42-	Employee Assistance Program	.00	.00	.00
01-41-47-42-	Conferences, Cont Education	.00	.00	.00
01-41-47-43-	Other Contract Operating Svcs	.00	.00	.00
01-41-47-43-	DOT Testing	.00	.00	.00
01-41-47-44-	Membership Dues	.00	.00	.00
01-41-47-44-	Professional Subscriptions	.00	.00	.00
01-41-47-44-	Database Subscriptions	.00	.00	.00
01-41-47-44-	Employment Required Licenses	.00	.00	.00
01-41-47-44-	Mail, Delivery Services	.00	.00	.00
01-41-47-44-	Materials Expense Inventory	.00	.00	.00
01-41-47-44-	Electricity	.00	.00	.00
01-41-47-44-	Water-Sewer	.00	.00	.00
01-41-47-44-	Refuse	.00	.00	.00
01-41-47-44-	Natural Gas	.00	.00	.00
01-41-47-44-	Telephone Line Expense	.00	.00	.00
01-41-47-44-	Long Distance Expense	.00	.00	.00
01-41-47-44-	Telephone Maintenance Exp	.00	.00	.00
01-41-47-44-	CNTSVC Other	.00	.00	.00
01-41-47-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
01-41-47-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-41-47-44-	Outsourced Jobs	.00	.00	.00
01-41-47-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-41-47-45-	Office Supplies	.00	.00	.00
01-41-47-45-	Computer Supplies	.00	.00	.00
01-41-47-45-	Profess Books, Education	.00	.00	.00
01-41-47-45-	Parts Purchased Cost	.00	.00	.00
01-41-47-45-	Inventory Costs	.00	.00	.00
01-41-47-45-	Other Supplies	.00	.00	.00
01-41-47-45-	Safety Commodities	.00	.00	.00
01-41-47-45-	Office Furniture, Equipment	.00	.00	.00
01-41-47-45-	Small Tools, Equipment	.00	.00	.00
01-41-47-45-	Bottled Gas	.00	.00	.00
01-41-47-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-41-47-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
01-41-47-45-	Tires-Vehicle, Equipment	.00	.00	.00
01-41-47-45-	Bldg Maintenance Material	.00	.00	.00
01-41-47-45-	Cleaning Supplies	.00	.00	.00
01-41-47-47-	Recovered Costs-Gen Fund Dept	.00	.00	.00
01-41-47-47-	Recovered Costs - Other Funds	.00	.00	.00
01-41-47-47-	Recovered Parts Purchased	.00	.00	.00
01-41-47-47-	Recovered Outsourced Jobs	.00	.00	.00
01-41-47-47-	Transfer to Internal Svc	.00	.00	.00
01-41-47-47-	Internal Svc-MIS	.00	.00	.00
01-41-47-57-	Depreciation Expense	.00	.00	.00
<b>Total Public Works:</b>		<b>1,255,651.79</b>	<b>231,159.58</b>	<b>221,821.22</b>

**Utility Superintendent**

01-51-56-41-	Regular Employee Salaries	.00	.00	.00
01-51-56-41-	Overtime Wages	.00	.00	.00
01-51-56-42-	FICA	.00	.00	.00
01-51-56-42-	Medicare	.00	.00	.00
01-51-56-42-	Workers Compensation	.00	.00	.00
01-51-56-42-	General Employee Pension	.00	.00	.00
01-51-56-42-	Employee Health, Life Ins	.00	.00	.00
01-51-56-42-	Employee Assistance Program	.00	.00	.00
01-51-56-42-	Employee Medical Services	.00	.00	.00
01-51-56-42-	Conferences, Cont Education	.00	.00	.00
01-51-56-42-	Tuition Reimbursements	.00	.00	.00
01-51-56-43-	Other Technical Services	.00	.00	.00
01-51-56-43-	Contract Custodial Services	.00	.00	.00
01-51-56-44-	Other Rents	.00	.00	.00
01-51-56-44-	Membership Dues	.00	.00	.00
01-51-56-44-	Professional Subscriptions	.00	.00	.00
01-51-56-44-	Permits, Licenses	.00	.00	.00
01-51-56-44-	Legal, Public Notices	.00	.00	.00
01-51-56-44-	Contract Printing Expense	.00	.00	.00
01-51-56-44-	Mail, Delivery Services	.00	.00	.00
01-51-56-44-	Electricity	.00	.00	.00
01-51-56-44-	Water-Sewerage	.00	.00	.00
01-51-56-44-	Refuse	.00	.00	.00
01-51-56-44-	Telephone Line Expense	.00	.00	.00
01-51-56-44-	Long Distance Expense	.00	.00	.00
01-51-56-44-	Modem Operating Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-51-56-44-	Cellular Telephone Expense	.00	.00	.00
01-51-56-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-51-56-44-	CNTSVC Other	.00	.00	.00
01-51-56-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-51-56-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
01-51-56-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-51-56-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
01-51-56-44-	Special Project	.00	.00	.00
01-51-56-45-	Office Supplies	.00	.00	.00
01-51-56-45-	Computer Supplies	.00	.00	.00
01-51-56-45-	Copy Machine Supplies	.00	.00	.00
01-51-56-45-	Profess Books, Education	.00	.00	.00
01-51-56-45-	Other Supplies	.00	.00	.00
01-51-56-45-	Safety Commodities	.00	.00	.00
01-51-56-45-	Office Furniture, Equipment	.00	.00	.00
01-51-56-45-	Small Tools, Equipment	.00	.00	.00
01-51-56-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-51-56-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
01-51-56-45-	Tires-Vehicle, Equipment	.00	.00	.00
01-51-56-45-	Bldg Maintenance Material	.00	.00	.00
01-51-56-45-	Cleaning Supplies	.00	.00	.00
01-51-56-45-	Misc Grounds Maintenance	.00	.00	.00
01-51-56-47-	Transfer to Other Departments	.00	.00	.00
01-51-56-47-	Transfer to Internal Svc	.00	.00	.00
01-51-56-47-	Internal Svc-MIS	.00	.00	.00
01-51-56-47-	Internal Svc-Fleet Services	.00	.00	.00
01-51-56-57-	Depreciation Expense	.00	.00	.00
01-51-56-59-	Capital Outlay-Other Improv	.00	.00	.00
Total Utility Superintendent:		.00	.00	.00
<b>Community Development</b>				
<b>Planning Contract</b>				
01-61-60-33-	Box Butte Co Planning Contract	.00	.00	.00
Total Planning Contract:		.00	.00	.00
<b>Revenue-Community Dev</b>				
01-61-60-34-	Zoning, Subdivision Fees	750.00	1,000.00	1,000.00
01-61-60-34-	Community Dev-Late Fees	19.55	100.00	50.00
01-61-60-34-	Comm Dev-Copies, Maps, Rpts	177.70	250.00	250.00
Total Revenue-Community Dev:		947.25	1,350.00	1,300.00
<b>Revenue-Community Dev</b>				
01-61-60-37-	Community Garden Rent	.00	.00	.00
Total Revenue-Community Dev:		.00	.00	.00
01-61-60-41-	Regular Employee Salaries	75,722.36	51,637.66	52,387.11
01-61-60-41-	Overtime Wages	.00	200.00	350.00
01-61-60-41-	Call Back Pay	.00	.00	600.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-61-60-41-	Holiday Worked Overtime	.00	.00	450.00
01-61-60-42-	FICA	4,702.93	3,201.53	3,297.60
01-61-60-42-	Medicare	1,099.99	748.75	771.21
01-61-60-42-	Workers Compensation	1,284.37	369.50	93.07
01-61-60-42-	General Employee Pension	2,453.14	3,098.26	3,191.23
01-61-60-42-	Employee Health, Life Ins	11,040.00	9,450.00	9,900.00
01-61-60-42-	Employee Assistance Program	.00	.00	.00
01-61-60-42-	Employee Medical Services	85.00	.00	.00
01-61-60-42-	Conferences, Cont Education	2,617.03	3,260.00	2,000.00
01-61-60-43-	Other Attorney Fees	.00	.00	.00
01-61-60-43-	Professional Engineering Svcs	.00	2,000.00	15,000.00
01-61-60-43-	Professional Surveying Svc	.00	.00	.00
01-61-60-43-	Other Technical Services	.00	.00	.00
01-61-60-43-	Other Contract Operating Svcs	.00	.00	.00
01-61-60-44-	Membership Dues	534.00	800.00	800.00
01-61-60-44-	Professional Subscriptions	.00	.00	.00
01-61-60-44-	Permits, Licenses	.00	.00	.00
01-61-60-44-	Legal, Public Notices	392.79	600.00	1,000.00
01-61-60-44-	Contract Printing Expense	.00	.00	.00
01-61-60-44-	Prints, Slides Expense	.00	.00	.00
01-61-60-44-	Mail, Delivery Services	438.27	1,008.00	1,000.00
01-61-60-44-	Telephone Line Expense	1,001.66	1,000.00	1,200.00
01-61-60-44-	Long Distance Expense	.15	50.00	50.00
01-61-60-44-	Telephone Maintenance Exp	90.85	100.00	100.00
01-61-60-44-	Cellular Telephone Expense	1,471.42	800.00	800.00
01-61-60-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-61-60-44-	PMCNTSVC-Fleet Services	.00	.00	.00
01-61-60-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-61-60-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-61-60-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-61-60-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-61-60-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
01-61-60-44-	NRCNTVSC-Lawn and Grounds	.00	.00	.00
01-61-60-45-	Office Supplies	882.40	800.00	1,000.00
01-61-60-45-	Computer Supplies	86.00	200.00	200.00
01-61-60-45-	Copy Machine Supplies	.00	.00	.00
01-61-60-45-	Profess Books, Education	67.50	100.00	6,000.00
01-61-60-45-	Other Supplies	224.99	300.00	450.00
01-61-60-45-	Safety Commodities	.00	.00	.00
01-61-60-45-	Office Furniture, Equipment	.00	1,000.00	1,000.00
01-61-60-45-	Office Machinery, Equip Parts	.00	.00	.00
01-61-60-45-	Small Tools, Equipment	29.99	500.00	500.00
01-61-60-45-	Fuel,Oil,Lube-Veh,Mach,Equip	148.09	500.00	500.00
01-61-60-45-	Parts-Vehicle, Mach, Equip	.00	500.00	500.00
01-61-60-45-	Community Garden	.00	.00	.00
01-61-60-45-	Tires-Vehicle, Equipment	.00	600.00	600.00
01-61-60-45-	Bldg Maintenance Material	.00	.00	.00
01-61-60-45-	Signs	.00	100.00	.00
01-61-60-47-	Bad Debt-Uncollectible	224.05	.00	.00
01-61-60-47-	Sales and Use Tax	15.44	.00	.00
01-61-60-47-	Transfer to Internal Svc	30,000.00	26,448.98	9,525.34
01-61-60-47-	Internal Svc-MIS	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-61-60-47-	Internal Svc-Fleet Services	.00	.00	.00
01-61-60-57-	Depreciation Expense	.00	.00	.00
01-61-60-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-61-60-59-	Capital Outlay-Reserves	.00	.00	.00
<b>Licenses</b>				
01-61-62-32-	Contractor's License	13,251.74	11,000.00	11,000.00
Total Licenses:		13,251.74	11,000.00	11,000.00
<b>Fees and Permits</b>				
01-61-62-34-	Bldg Permits, Inspect Fees	87,972.83	60,000.00	30,000.00
01-61-62-34-	Excavation Permit	75.00	.00	.00
Total Fees and Permits:		88,047.83	60,000.00	30,000.00
01-61-62-41-	Regular Employee Salaries	99,171.78	72,669.36	119,648.40
01-61-62-41-	Overtime Wages	.00	200.00	350.00
01-61-62-41-	Call Back Pay	.00	.00	350.00
01-61-62-41-	Holiday Worked Overtime	.00	.00	450.00
01-61-62-42-	FICA	6,247.08	4,505.50	7,467.80
01-61-62-42-	Medicare	1,460.98	1,053.70	1,746.50
01-61-62-42-	Workers Compensation	4,270.55	5,158.10	2,026.80
01-61-62-42-	General Employee Pension	3,466.45	4,360.16	7,226.90
01-61-62-42-	Employee Health, Life Ins	16,560.00	15,750.00	29,700.00
01-61-62-42-	Employee Assistance Program	.00	.00	.00
01-61-62-42-	Employee Medical Services	.00	.00	.00
01-61-62-42-	Conferences, Cont Education	1,628.75	3,000.00	3,000.00
01-61-62-43-	Professional Engineering Svcs	.00	1,000.00	1,000.00
01-61-62-44-	Membership Dues	.00	280.00	300.00
01-61-62-44-	Permits, Licenses	870.00	1,280.00	1,000.00
01-61-62-44-	Title Search Expense	.00	.00	.00
01-61-62-44-	Telephone Line Expense	.00	450.00	.00
01-61-62-44-	Telephone Maintenance Expense	.00	.00	.00
01-61-62-44-	Cellular Telephone Expense	.00	800.00	800.00
01-61-62-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-61-62-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-61-62-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-61-62-45-	Profess Books, Education	1,474.20	200.00	200.00
01-61-62-45-	Other Supplies	384.46	.00	.00
01-61-62-45-	Uniforms	.00	300.00	450.00
01-61-62-45-	Safety Commodities	.00	100.00	100.00
01-61-62-45-	Small Tools, Equipment	.00	250.00	250.00
01-61-62-45-	Fuel,Oil,Lube-Veh,Mach,Equip	829.83	1,000.00	1,000.00
01-61-62-45-	Equip Parts-Vehicle, Machine	750.14	750.00	500.00
01-61-62-45-	Tires-Vehicle, Equipment	.00	600.00	600.00
01-61-62-47-	Transfer to Internal Svc	30,000.00	13,224.49	27,052.12
01-61-62-47-	Internal Svc-MIS	.00	.00	.00
01-61-62-47-	Internal Svc-Fleet Services	.00	.00	.00
<b>Fees and Permits</b>				
01-61-63-34-	Revenue-Nuisance Abatement	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Fees and Permits:		.00	.00	.00
01-61-63-41-	Regular Employee Salaries	5,817.87	55,339.70	12,187.01
01-61-63-41-	Overtime Wages	262.58	200.00	350.00
01-61-63-41-	Call Back Pay	.00	.00	350.00
01-61-63-41-	Holiday Worked Overtime	.00	.00	450.00
01-61-63-42-	FICA	426.13	3,431.06	805.19
01-61-63-42-	Medicare	99.65	802.42	188.31
01-61-63-42-	Workers Compensation	129.56	1,421.23	23.76
01-61-63-42-	General Employee Pension	365.57	3,320.38	779.22
01-61-63-42-	Employee Health, Life Ins	11,040.00	15,750.00	3,300.00
01-61-63-42-	Employee Assistance Program	.00	.00	.00
01-61-63-42-	Employee Medical Services	.00	.00	.00
01-61-63-42-	Conferences, Cont Education	.00	1,500.00	1,500.00
01-61-63-43-	Professional Engineering Svcs	.00	5,000.00	5,000.00
01-61-63-44-	Membership Dues	.00	280.00	300.00
01-61-63-44-	Permits, Licenses	.00	320.00	350.00
01-61-63-44-	Legal, Public Notices	.00	200.00	200.00
01-61-63-44-	Mail, Delivery Services	118.52	2,700.00	2,700.00
01-61-63-44-	Telephone Line Expense	362.19	450.00	450.00
01-61-63-44-	Telephone Maintenance Expense	.00	.00	100.00
01-61-63-44-	Cellular Telephone Expense	.00	800.00	800.00
01-61-63-44-	NRCNTSVC-Tire Rep-Veh, Equip	28.00	.00	.00
01-61-63-44-	Building Demolition	33,282.68	54,725.00	90,000.00
01-61-63-44-	NRCNTSVC-Lawns, Grounds	290.00	4,000.00	4,000.00
01-61-63-44-	Nuisance Abatement - Other	5,000.00	26,200.00	6,000.00
01-61-63-45-	Office Supplies	.00	500.00	500.00
01-61-63-45-	Profess Book, Education	.00	100.00	100.00
01-61-63-45-	Other Supplies	.00	100.00	100.00
01-61-63-45-	Uniforms	.00	300.00	300.00
01-61-63-45-	Small Tools, Equipment	.00	100.00	100.00
01-61-63-45-	Fuel,Oil,Lube-Veh,Mach,Equip	481.98	1,000.00	1,000.00
01-61-63-45-	Equip Parts-Veh, Mach, Equip	.00	500.00	500.00
01-61-63-45-	Tires-Vehicle, Equipment	.00	600.00	600.00
01-61-63-47-	Bad Debt-Uncollectible	180.00-	.00	.00
01-61-63-47-	Transfer to Internal Svc	4,500.00	13,224.49	3,344.71
01-61-63-47-	Internal Svc-MIS	.00	.00	.00
01-61-63-47-	Internal Svc-Fleet Services	.00	.00	.00
Total Community Development:		465,998.19	501,518.27	497,162.28

**Cultural and Leisure Services**

**Revenue-Intergovernmental**

01-71-71-33-	Park Grants	.00	.00	.00
01-71-71-33-	Natural Resource District	.00	.00	.00
01-71-71-33-	State Arboretum-Parks Grant	.00	.00	.00
01-71-71-33-	NE Env Trust and Park Grant	.00	.00	.00
01-71-71-33-	NDEQ Grant	.00	.00	.00
01-71-71-33-	NDOR Grant	.00	.00	.00
01-71-71-33-	NE Forest Service	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Revenue-Intergovernmental:		.00	.00	.00
<b>Revenue-Parks</b>				
01-71-71-34-	Salary Reimbursement	.00	6,000.00	.00
Total Revenue-Parks:		.00	6,000.00	.00
<b>Interest, Rents, Donations</b>				
01-71-71-37-	Building Lease	.00	.00	.00
01-71-71-37-	Shelterhouse, Conserv-Rents	4,460.00	4,000.00	4,000.00
01-71-71-37-	Softball Association Grant	.00	.00	.00
01-71-71-37-	Parks-Donations	.00	.00	.00
Total Interest, Rents, Donations:		4,460.00	4,000.00	4,000.00
<b>Mis Revenue- Parks</b>				
01-71-71-38-	Parks - Misc Revenue	.00	.00	.00
Total Mis Revenue- Parks:		.00	.00	.00
01-71-71-41-	Regular Employee Salaries	332,344.67	354,888.78	284,744.40
01-71-71-41-	Temporary Employee Salary	.00	48,171.95	38,000.00
01-71-71-41-	Overtime Wages	10,837.51	10,000.00	10,000.00
01-71-71-41-	Call Back Pay	.00	1,000.00	1,000.00
01-71-71-41-	Holiday Worked Overtime	881.70	500.00	500.00
01-71-71-41-	On Call Pay	3,183.21	3,500.00	3,500.00
01-71-71-42-	FICA	21,774.96	25,175.77	20,878.15
01-71-71-42-	Medicare	5,092.32	5,887.87	4,882.79
01-71-71-42-	Workers Compensation	18,789.41	41,139.53	9,805.31
01-71-71-42-	General Employee Pension	11,443.08	21,473.33	20,204.66
01-71-71-42-	Employee Health, Life Ins	62,376.00	96,390.00	59,730.00
01-71-71-42-	Employee Assistance Program	.00	.00	.00
01-71-71-42-	Employee Medical Services	85.00	.00	.00
01-71-71-42-	Conferences, Cont Education	477.36	1,500.00	500.00
01-71-71-43-	Professional Engineering Svcs	12,008.50	15,000.00	.00
01-71-71-43-	Other Technical Services	17.00	2,000.00	2,000.00
01-71-71-43-	Contract Grounds Maintenance	27,600.00	47,100.00	48,000.00
01-71-71-43-	Contract Custodial Services	2,152.50	3,000.00	3,500.00
01-71-71-43-	Other Contract Operating Svcs	.00	.00	.00
01-71-71-43-	DOT Testing	.00	.00	.00
01-71-71-44-	Building, Office Rent	5,000.00	5,000.00	5,000.00
01-71-71-44-	Machine, Equipment Rent	550.94	1,100.00	800.00
01-71-71-44-	Membership Dues	169.99	300.00	300.00
01-71-71-44-	Professional Subscriptions	.00	.00	.00
01-71-71-44-	Licenses	3.00	500.00	500.00
01-71-71-44-	Legal, Public Notices	80.98	150.00	150.00
01-71-71-44-	Other Advertising Services	.00	100.00	100.00
01-71-71-44-	Contract Printing Expense	.00	.00	.00
01-71-71-44-	Mail, Delivery Services	8.97	100.00	100.00
01-71-71-44-	Materials Expense Inventory	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-71-44-	Electricity	43,449.23	33,500.00	34,000.00
01-71-71-44-	Water-Sewer	48,617.92	50,000.00	50,000.00
01-71-71-44-	Refuse	5,069.08	4,500.00	6,500.00
01-71-71-44-	Natural Gas	14,301.23	17,500.00	17,500.00
01-71-71-44-	Telephone Line Expense	745.71	800.00	800.00
01-71-71-44-	Long Distance Expense	.00	100.00	100.00
01-71-71-44-	Telephone Maintenance Exp	.00	100.00	.00
01-71-71-44-	Cellular Telephone Expense	.00	500.00	500.00
01-71-71-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-71-71-44-	CNTSVC Other	853.35	2,700.00	2,000.00
01-71-71-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-71-71-44-	NRCNTSVC-Vehicle Repair Mtc	5,312.20	15,000.00	10,000.00
01-71-71-44-	NRCNTSVC-Building Public Wrks	695.43	5,000.00	6,000.00
01-71-71-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-71-71-44-	NRCNTSVC-Tree Trimming	16,000.00	5,500.00	20,000.00
01-71-71-44-	NRCNTSVC-Veh, Equip, Tire Rep	1,572.86	1,500.00	1,500.00
01-71-71-44-	NRCNTSVC-Other Mach, Equip	.00	5,000.00	.00
01-71-71-44-	NRCNTSVC-Lawns, Grounds	9,641.42	44,500.00	30,000.00
01-71-71-44-	NRCNTSVC-Ball Fields	.00	.00	.00
01-71-71-44-	NRCNTSVC-Tennis Courts	.00	.00	.00
01-71-71-45-	Office Supplies	720.51	600.00	500.00
01-71-71-45-	Computer Supplies	.00	300.00	300.00
01-71-71-45-	Copy Machine Supplies	.00	.00	.00
01-71-71-45-	Profess Books, Education	.00	200.00	200.00
01-71-71-45-	Other Supplies	.00	.00	.00
01-71-71-45-	Uniforms	1,831.97	2,500.00	2,500.00
01-71-71-45-	Safety Commodities	881.39	1,000.00	1,000.00
01-71-71-45-	Office Furniture, Equipment	.00	.00	.00
01-71-71-45-	Parks Furnishings	7,553.52	13,000.00	16,000.00
01-71-71-45-	Small Tools, Equipment	4,081.55	7,200.00	3,000.00
01-71-71-45-	Bottled Gas	.00	.00	.00
01-71-71-45-	Fuel,Oil,Lube-Veh,Mach,Equip	17,225.25	18,000.00	18,000.00
01-71-71-45-	Parts-Vehicle, Mach, Equip	8,275.14	6,500.00	6,500.00
01-71-71-45-	Tires-Vehicle, Equipment	2,637.63	2,000.00	1,500.00
01-71-71-45-	Bldg Maintenance Material	6,369.53	7,500.00	4,500.00
01-71-71-45-	Fountain Maintenance	9,965.01	16,000.00	12,000.00
01-71-71-45-	Cleaning Supplies	2,982.71	4,500.00	4,000.00
01-71-71-45-	Concrete	.00	1,000.00	1,000.00
01-71-71-45-	Signs	.00	500.00	500.00
01-71-71-45-	Stone, Gravel	7,718.30	10,000.00	10,000.00
01-71-71-45-	Seed, Sod	2,969.50	3,000.00	3,000.00
01-71-71-45-	Trees	305.94	2,000.00	2,000.00
01-71-71-45-	Plants	5,327.22	6,500.00	6,500.00
01-71-71-45-	Misc Grounds Maintenance	17,029.84	9,650.00	7,500.00
01-71-71-45-	Fertilizer	23,163.92	25,000.00	25,000.00
01-71-71-45-	Herbicides, Pesticides	7,269.60	9,000.00	9,000.00
01-71-71-46-	Laing Lake-Mtc Supplies	5,288.05	2,900.00	2,400.00
01-71-71-46-	Sand	.00	.00	.00
01-71-71-46-	Irrigation Material	7,679.82	8,500.00	7,500.00
01-71-71-47-	Transfer to Internal Svc	118,095.96	119,020.41	100,441.23
01-71-71-47-	Internal Svc-MIS	.00	.00	.00
01-71-71-47-	Internal Svc-Fleet Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-71-47-	Internal Svc-Water	.00	.00	.00
01-71-71-47-	Capital Contingency	.00	.00	.00
01-71-71-47-	Revenue Contingency	.00	.00	.00
01-71-71-52-	Central Park Sidewalks	.00	.00	.00
01-71-71-57-	Depreciation Expense	.00	.00	.00
01-71-71-58-	Principal Expense	.00	.00	153,333.34
01-71-71-58-	Interest Expense	.00	.00	92,000.00
01-71-71-58-	Loss on Fixed Asset Disposal	.00	.00	.00
01-71-71-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-71-59-	Conservatory Renovation	.00	.00	.00
01-71-71-59-	Capital Outlay-Mach, Equip	.00	42,800.00	414,000.00
01-71-71-59-	Capital Outlay-Vehicles	.00	.00	.00
01-71-71-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-71-59-	Capital Outlay-Other Improv	17,062.00	544,175.00	100,000.00
01-71-71-59-	Irrigation System	.00	.00	.00
01-71-71-59-	Park Lighting	.00	.00	.00
01-71-71-74-	Internal Svc-Finance	.00	.00	.00
<b>Mis Revenue- Parks</b>				
01-71-72-33-	Other Senior Center Reimburse	46,743.44	57,000.00	57,000.00
Total Mis Revenue- Parks:		46,743.44	57,000.00	57,000.00
<b>Revenue-Sr Center</b>				
01-71-72-37-	Building Lease	12,130.00	12,000.00	.00
01-71-72-37-	Donations	.00	.00	.00
Total Revenue-Sr Center:		12,130.00	12,000.00	.00
01-71-72-41-	Regular Employee Salaries	51,941.06	85,812.58	99,811.24
01-71-72-41-	Overtime Wages	837.78	.00	100.00
01-71-72-42-	FICA	3,410.85	5,321.12	6,194.50
01-71-72-42-	Medicare	800.67	1,244.45	1,448.71
01-71-72-42-	Workers Compensation	1,082.67	3,806.66	1,153.59
01-71-72-42-	General Employee Pension	1,744.96	2,754.78	5,994.67
01-71-72-42-	Employee Health, Life Ins	12,696.00	27,090.00	25,476.00
01-71-72-42-	Employee Medical Services	.00	.00	.00
01-71-72-43-	Contract Custodial Services	1,232.00	1,500.00	1,800.00
01-71-72-44-	Legal, Public Notices	66.08	100.00	100.00
01-71-72-44-	Electricity	8,540.85	8,500.00	8,500.00
01-71-72-44-	Water-Sewer	704.83	750.00	800.00
01-71-72-44-	Refuse	288.30	350.00	550.00
01-71-72-44-	Natural Gas	2,092.98	3,000.00	3,000.00
01-71-72-44-	Telephone Line Expense	433.02	500.00	500.00
01-71-72-44-	Internet Operating Expense	600.00	800.00	1,000.00
01-71-72-44-	CNTSVC Other	395.14	1,700.00	1,600.00
01-71-72-44-	NRCNTSVC-Building Public Wrks	11,737.00	2,500.00	2,300.00
01-71-72-44-	Tree Grant Program	.00	.00	.00
01-71-72-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
01-71-72-45-	Office Supplies	.00	.00	.00
01-71-72-45-	Bldg Maintenance Material	1,553.77	2,300.00	2,500.00
01-71-72-45-	Cleaning Supplies	321.02	300.00	300.00
01-71-72-47-	Transfer to Internal Svc	.00	13,898.00	39,446.33

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-72-59-	Capital Outlay-Buildings	199.99-	.00	.00
01-71-72-59-	Conservatory Renovation	.00	.00	.00
01-71-72-59-	Capital Outlay-Other Improv	.00	.00	.00
01-71-72-59-	Downtown Planter Project	.00	.00	.00
01-71-72-59-	Fountain Renovation	.00	.00	.00
01-71-72-59-	Hazard Mitigation Project	.00	.00	.00
01-71-72-59-	Park Drainage Remediation	.00	.00	.00
01-71-72-59-	Snake Creek Trail-NDOR	.00	.00	.00
<b>Revenue-Cemetery</b>				
01-71-74-34-	Salary Reimbursement	.00	.00	.00
01-71-74-34-	Grave Openings	7,095.00	8,000.00	7,000.00
Total Revenue-Cemetery:		7,095.00	8,000.00	7,000.00
<b>Other Revenue</b>				
01-71-74-38-	Cemetery Lot Sales	3,175.00	3,000.00	2,000.00
Total Other Revenue:		3,175.00	3,000.00	2,000.00
01-71-74-41-	Regular Employee Salaries	79,941.04	67,367.46	70,181.62
01-71-74-41-	Temporary Employee Salary	.00	28,336.44	18,000.00
01-71-74-41-	Overtime Wages	1,310.90	2,000.00	1,200.00
01-71-74-41-	Holiday Worked Overtime	187.56	.00	200.00
01-71-74-41-	On Call Pay	469.29	500.00	600.00
01-71-74-42-	FICA	4,878.23	5,934.39	5,591.26
01-71-74-42-	Medicare	1,140.92	1,387.88	1,307.63
01-71-74-42-	Workers Compensation	4,584.95	6,518.84	2,873.35
01-71-74-42-	General Employee Pension	2,390.38	4,042.77	5,410.90
01-71-74-42-	Employee Health, Life Ins	14,352.00	16,380.00	14,460.00
01-71-74-42-	Employee Assistance Program	.00	.00	.00
01-71-74-42-	Employee Medical Services	.00	300.00	300.00
01-71-74-42-	Conferences, Cont Education	.00	500.00	500.00
01-71-74-43-	DOT Testing	.00	.00	.00
01-71-74-44-	Machine, Equipment Rent	.00	500.00	500.00
01-71-74-44-	Membership Dues	.00	.00	.00
01-71-74-44-	Employment Required Licenses	.00	.00	.00
01-71-74-44-	Mail, Delivery Services	.00	.00	.00
01-71-74-44-	Electricity	12,704.01	12,000.00	12,000.00
01-71-74-44-	Cellular Telephone Expense	775.18	800.00	800.00
01-71-74-44-	CNTSVC Other	141.50	1,500.00	1,500.00
01-71-74-44-	NRCNTSVC-Tree Trimming	5,000.00	5,000.00	10,000.00
01-71-74-44-	NRCNTSVC-Veh, Equip, Tire Rep	532.60	800.00	800.00
01-71-74-44-	NRCNTSVC-Other Mach, Equip	2,910.54	29,500.00	5,000.00
01-71-74-45-	Other Supplies	1,059.75	1,500.00	1,500.00
01-71-74-45-	Safety Commodities	2,846.70	400.00	500.00
01-71-74-45-	Small Tools, Equipment	1,471.50	500.00	500.00
01-71-74-45-	Bottled Gas	.00	.00	.00
01-71-74-45-	Fuel,Oil,Lube-Veh,Mach,Equip	3,260.24	5,500.00	5,500.00
01-71-74-45-	Parts-Vehicle, Mach, Equip	798.13	2,000.00	2,000.00
01-71-74-45-	Tires-Vehicle, Equipment	1,202.00	1,000.00	1,000.00
01-71-74-45-	Bldg Maintenance Material	246.98	1,500.00	1,500.00
01-71-74-45-	Seed, Sod	1,500.00	1,500.00	1,500.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-74-45-	Trees	1,166.86	1,500.00	850.00
01-71-74-45-	Misc Grounds Maintenance	2,393.80	2,500.00	2,000.00
01-71-74-45-	Fertilizer	7,993.95	8,100.00	10,000.00
01-71-74-45-	Herbicides, Pesticides	438.69	4,500.00	4,500.00
01-71-74-46-	Irrigation Material	3,772.15	3,700.00	3,500.00
01-71-74-47-	Interest Expense	.00	.00	.00
01-71-74-47-	Recording Fees	.00	.00	.00
01-71-74-47-	Transfer to Internal Svc	21,431.04	13,224.49	15,968.26
01-71-74-47-	Internal Svc-MIS	.00	.00	.00
01-71-74-47-	Internal Svc-Fleet Services	.00	.00	.00
01-71-74-57-	Depreciation Expense	.00	.00	.00
01-71-74-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-74-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-71-74-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-74-59-	Capital Outlay-Other Improv	.00	.00	.00
01-71-74-59-	Shop Paving,Improvements	.00	.00	.00
01-71-74-59-	Cemetery Irrigation	.00	.00	.00
<b>Charges for services</b>				
01-71-75-34-	Salary Reimbursement	.00	.00	.00
01-71-75-34-	Pool-Season Tickets	20,650.00	19,000.00	19,000.00
01-71-75-34-	Pool-Daily Admission	18,658.88	15,000.00	12,000.00
01-71-75-34-	Pool-Special Admission	1,750.00	1,500.00	.00
01-71-75-34-	Pool-Locker Rental	.00	.00	.00
01-71-75-34-	Pool-Misc Revenue	.00	.00	.00
01-71-75-34-	Pool-Swim Lessons	6,680.00	7,000.00	7,000.00
01-71-75-34-	Pool-Concessions	12,738.55	10,000.00	9,000.00
Total Charges for services:		60,477.43	52,500.00	47,000.00
<b>Other Revenue</b>				
01-71-75-38-	Sales Tax Collection Fee	105.55-	80.00	100.00
01-71-75-38-	Uniform Reimbursement	258.50	250.00	500.00
01-71-75-38-	Cash Long and Short	70.22-	.00	.00
Total Other Revenue:		82.73	330.00	600.00
01-71-75-41-	Regular Employee Salaries	96,655.33	26,015.06	27,233.37
01-71-75-41-	Temporary Employee Salary	.00	44,300.00	60,000.00
01-71-75-41-	Overtime Wages	578.76	800.00	500.00
01-71-75-42-	FICA	6,152.15	4,402.94	5,439.47
01-71-75-42-	Medicare	1,438.90	1,029.73	1,272.13
01-71-75-42-	Workers Compensation	3,447.45	4,104.06	2,089.09
01-71-75-42-	General Employee Pension	1,395.00	1,560.91	5,264.00
01-71-75-42-	Employee Health, Life Ins	4,416.00	5,040.00	1,680.00
01-71-75-42-	Employee Assistance Program	.00	.00	.00
01-71-75-42-	Conferences, Cont Education	.00	4,600.00	4,500.00
01-71-75-43-	Other Technical Services	.00	.00	.00
01-71-75-44-	Machine, Equipment Rent	.00	.00	.00
01-71-75-44-	Dues and Memberships	.00	.00	.00
01-71-75-44-	Permits, Licenses	3,668.00	3,180.00	300.00
01-71-75-44-	Other Advertising Services	.00	200.00	200.00
01-71-75-44-	Contract Printing Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-75-44-	Electricity	11,248.20	14,000.00	14,000.00
01-71-75-44-	Water-Sewer	2,200.98	2,700.00	2,700.00
01-71-75-44-	Refuse	600.50	500.00	1,000.00
01-71-75-44-	Natural Gas	10,686.43	12,200.00	15,000.00
01-71-75-44-	Telephone Line Expense	1,732.00	1,500.00	1,500.00
01-71-75-44-	Long Distance Expense	.00	.00	.00
01-71-75-44-	Cellular Telephone Expense	.00	.00	.00
01-71-75-44-	CNTSVC Other	.00	1,000.00	1,000.00
01-71-75-44-	NRCNTSVC-Building Public Wrks	16,353.37	8,200.00	5,000.00
01-71-75-44-	NRCNTSVC-Other Mach, Equip	1,865.15	4,000.00	2,500.00
01-71-75-44-	Special Project	.00	.00	.00
01-71-75-45-	Office Supplies	146.29	500.00	500.00
01-71-75-45-	Other Supplies	3,528.28	2,700.00	3,000.00
01-71-75-45-	Uniforms	1,877.60	2,425.00	4,500.00
01-71-75-45-	Safety Commodities	140.20	525.00	500.00
01-71-75-45-	Office Furniture, Equipment	.00	.00	.00
01-71-75-45-	Small Tools, Equipment	180.01	800.00	1,000.00
01-71-75-45-	Parts-Vehicle, Mach, Equip	1,090.81	2,550.00	2,500.00
01-71-75-45-	Bldg Maintenance Material	260.89	3,000.00	2,500.00
01-71-75-45-	Cleaning Supplies	907.21	2,500.00	2,500.00
01-71-75-45-	Other Replacement Parts	11,767.01	56,825.00	5,000.00
01-71-75-46-	Other Chemicals	20,991.67	20,000.00	19,000.00
01-71-75-46-	Concession Supplies	11,519.77	10,000.00	9,000.00
01-71-75-47-	Taxes, Governmental Fees	.00	.00	.00
01-71-75-47-	Sales and Use Tax	3,307.47	.00	1,000.00
01-71-75-47-	Transfer to Internal Svc	38,000.04	30,000.00	22,586.37
01-71-75-47-	Internal Svc-MIS	.00	.00	.00
01-71-75-57-	Depreciation Expense	.00	.00	.00
01-71-75-58-	Loan Repayment	.00	.00	.00
01-71-75-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-75-59-	Capital Outlay-Mach, Equip	.00	.00	66,000.00
01-71-75-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-75-59-	Capital Outlay-Other Improv	.00	.00	175,000.00
<b>Mis Revenue- Museum</b>				
01-71-76-34-	Catering Revenues	915.00	.00	.00
01-71-76-34-	Equipment Rental Revenue	.00	.00	.00
01-71-76-34-	Gift Shop Receipts	.00	.00	.00
Total Mis Revenue- Museum:		915.00	.00	.00
<b>Interest, Rents, Donations</b>				
01-71-76-37-	Museum-Rentals	4,970.00	5,000.00	5,000.00
01-71-76-37-	Museum-Donations	1,140.00	800.00	500.00
Total Interest, Rents, Donations:		6,110.00	5,800.00	5,500.00
01-71-76-41-	Regular Employee Salaries	177,598.01	197,647.19	208,312.77
01-71-76-41-	Temporary Employee Salary	.00	.00	.00
01-71-76-41-	Overtime Wages	168.23	.00	800.00
01-71-76-41-	Holiday Worked Overtime	871.01	.00	.00
01-71-76-42-	FICA	11,280.71	12,254.87	13,010.50

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-76-42-	Medicare	2,638.03	2,866.06	3,042.78
01-71-76-42-	Workers Compensation	453.24	790.62	356.31
01-71-76-42-	General Employee Pension	5,388.54	6,928.16	12,590.81
01-71-76-42-	Employee Health, Life Ins	17,664.00	32,760.00	19,950.00
01-71-76-42-	Employee Assistance Program	.00	.00	.00
01-71-76-42-	Employee Medical Services	.00	.00	.00
01-71-76-42-	Conferences, Cont Education	1,545.14	1,200.00	1,200.00
01-71-76-43-	Other Technical Services	671.88	1,000.00	1,000.00
01-71-76-43-	Contract Custodial Services	11,495.00	14,280.00	15,000.00
01-71-76-43-	Other Contract Operating Svcs	.00	.00	.00
01-71-76-44-	Membership Dues	348.00	450.00	600.00
01-71-76-44-	Legal, Public Notices	143.38	200.00	200.00
01-71-76-44-	Other Advertising Services	.00	.00	.00
01-71-76-44-	Contract Printing Expense	.00	.00	.00
01-71-76-44-	Mail, Delivery Services	132.63	200.00	200.00
01-71-76-44-	Electricity	50,668.85	60,000.00	60,000.00
01-71-76-44-	Water-Sewer	213.22	200.00	300.00
01-71-76-44-	Refuse	1,321.10	1,200.00	1,600.00
01-71-76-44-	Telephone Line Expense	1,040.62	2,200.00	2,200.00
01-71-76-44-	Long Distance Expense	.00	100.00	.00
01-71-76-44-	Telephone Maintenance Exp	.00	.00	.00
01-71-76-44-	PMCNTSVC-Other	6,838.95	11,540.00	12,000.00
01-71-76-44-	CNTSVC Other	2,322.88	1,000.00	1,000.00
01-71-76-44-	NRCNTSVC-Building Public Wrks	.00	2,500.00	2,500.00
01-71-76-45-	Office Supplies	1,053.70	1,200.00	2,000.00
01-71-76-45-	Copy Machine Supplies	1,393.15	1,000.00	.00
01-71-76-45-	Profess Books, Education	.00	.00	.00
01-71-76-45-	Other Supplies	1,635.54	700.50	1,000.00
01-71-76-45-	Museum Dedication Ceremonies	.00	.00	.00
01-71-76-45-	Safety Commodities	.00	500.00	500.00
01-71-76-45-	Office Furniture, Equipment	.00	500.00	500.00
01-71-76-45-	Small Tools, Equipment	514.63	4,000.00	500.00
01-71-76-45-	Bldg Maintenance Material	4,438.00	3,750.40	5,000.00
01-71-76-45-	Cleaning Supplies	1,407.09	1,500.00	2,000.00
01-71-76-45-	Misc Grounds Maintenance	.00	.00	.00
01-71-76-46-	Catering Expenses	.00	.00	.00
01-71-76-47-	Loss on Fixed Asset Disposal	.00	.00	.00
01-71-76-47-	Transfer to Internal Svc	54,999.96	92,571.43	102,600.19
01-71-76-47-	Internal Svc-MIS	.00	.00	.00
01-71-76-47-	Internal Svc-Fleet Services	.00	.00	.00
01-71-76-57-	Depreciation Expense	.00	.00	.00
01-71-76-58-	Loan Repayment	.00	.00	.00
01-71-76-59-	Capital Outlay-Buildings	27,858.60	31,500.00	.00
01-71-76-59-	Museum Addition	.00	.00	.00
01-71-76-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-71-76-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-76-59-	Capital Outlay-Other Improv	.00	.00	16,000.00
<b>Library - Intergovernmental</b>				
01-71-77-33-	USAC E Rate Funds	.00	.00	.00
01-71-77-33-	Library-State Aid	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Library - Intergovernmental:		.00	.00	.00
<b>Charges for Services-Library</b>				
01-71-77-34-	Library-Operating Reimb	32,709.99	30,000.00	20,000.00
01-71-77-34-	Library-Book Fines	1,598.84	1,000.00	1,250.00
01-71-77-34-	Library-Patron Card Fees	2,525.00	2,000.00	2,500.00
01-71-77-34-	Library-Copies, Faxes	507.85	500.00	500.00
01-71-77-34-	Inter-Library Loan	524.75	250.00	300.00
01-71-77-34-	Catering Revenues	.00	.00	.00
Total Charges for Services-Library:		37,866.43	33,750.00	24,550.00
<b>Interest, Rents, Donations</b>				
01-71-77-37-	Library-Room Rental	.00	.00	.00
01-71-77-37-	College Rent	50,090.00	50,100.00	50,100.00
01-71-77-37-	Donations	.00	.00	.00
Total Interest, Rents, Donations:		50,090.00	50,100.00	50,100.00
<b>Other Revenue</b>				
01-71-77-38-	Library-Misc Revenue	1,052.66	400.00	500.00
Total Other Revenue:		1,052.66	400.00	500.00
01-71-77-41-	Regular Employee Salaries	229,492.38	260,158.71	241,009.51
01-71-77-41-	Overtime Wages	.00	.00	.00
01-71-77-42-	FICA	14,620.10	16,160.83	14,942.59
01-71-77-42-	Medicare	3,419.03	3,779.55	3,494.64
01-71-77-42-	Workers Compensation	590.70	1,295.36	410.66
01-71-77-42-	General Employee Pension	7,866.49	10,115.01	14,460.57
01-71-77-42-	Employee Health, Life Ins	33,120.00	37,800.00	21,600.00
01-71-77-42-	Employee Assistance Program	.00	.00	.00
01-71-77-42-	Employee Medical Services	.00	.00	.00
01-71-77-42-	Conferences, Cont Education	.00	2,200.00	2,000.00
01-71-77-42-	Tuition Reimbursements	.00	.00	.00
01-71-77-43-	Other Technical Services	237.62	500.00	22,000.00
01-71-77-43-	Contract Custodial Services	28,660.00	32,000.00	32,000.00
01-71-77-43-	Other Contract Operating Svcs	6,008.52	5,500.00	.00
01-71-77-44-	Membership Dues	166.00	1,040.00	1,100.00
01-71-77-44-	Database Subscriptions	4,965.40	10,800.00	.00
01-71-77-44-	Legal, Public Notices	56.39	100.00	100.00
01-71-77-44-	Other Advertising Services	.00	200.00	200.00
01-71-77-44-	Mail, Delivery Services	876.01	1,000.00	100.00
01-71-77-44-	Electricity	63,501.85	77,000.00	72,000.00
01-71-77-44-	Water-Sewer	4,903.63	5,000.00	5,000.00
01-71-77-44-	Refuse	2,882.40	3,000.00	4,000.00
01-71-77-44-	Natural Gas	30,808.86	32,000.00	32,000.00
01-71-77-44-	Telephone Line Expense	1,387.73	2,100.00	2,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-77-44-	Long Distance Expense	.00	100.00	.00
01-71-77-44-	Modem Operating Expense	.00	.00	.00
01-71-77-44-	Telephone Maintenance Exp	.00	200.00	.00
01-71-77-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-71-77-44-	PMCNTSVC-Other Machines	.00	850.00	1,500.00
01-71-77-44-	Outside Contractors-Prev Mtc	.00	.00	.00
01-71-77-44-	PMCNTSVC-Fleet Services	.00	.00	.00
01-71-77-44-	PMCNTSVC-Other	.00	2,800.00	750.00
01-71-77-44-	NRCNTSVC-Office Mach, Equip	.00	1,000.00	1,000.00
01-71-77-44-	NRCSTSVC Vehicle Repair Mtc	.00	600.00	800.00
01-71-77-44-	NRCNTSVC-Building Public Wrks	42,122.51	7,000.00	13,000.00
01-71-77-44-	Parts/Vehicle Machine,	.00	.00	.00
01-71-77-45-	Office Supplies	.00	.00	2,000.00
01-71-77-45-	Computer Supplies	1,867.25	1,300.00	.00
01-71-77-45-	Copy Machine Supplies	3,247.27	800.00	.00
01-71-77-45-	Other Supplies	274.35	2,500.00	2,500.00
01-71-77-45-	Office Furniture, Equipment	3,206.38	1,000.00	1,000.00
01-71-77-45-	Office Machinery, Equip Parts	.00	.00	.00
01-71-77-45-	Small Tools, Equipment	.00	.00	.00
01-71-77-45-	Fuel,Oil,Lube-Veh,Mach,Equip	133.33	500.00	800.00
01-71-77-45-	Bldg Maintenance Material	9,465.79	17,400.00	10,000.00
01-71-77-45-	Cleaning Supplies	1,852.21	2,400.00	2,400.00
01-71-77-45-	Misc Grounds Maintenance	243.67	500.00	1,000.00
01-71-77-45-	Misc. Grounds Maintenan	.00	.00	.00
01-71-77-45-	Building Maint Material	.00	.00	.00
01-71-77-46-	Books	24,019.70	31,450.00	32,000.00
01-71-77-46-	Periodicals, Subscriptions	920.15	700.00	700.00
01-71-77-46-	Catering Expenses	.00	.00	.00
01-71-77-46-	Audio and Visual Materials	9,851.41	14,400.00	14,400.00
01-71-77-46-	Salt	.00	.00	.00
01-71-77-47-	Interest Expense	132,250.00	.00	.00
01-71-77-47-	Sales and Use Tax	106.71	.00	.00
01-71-77-47-	Transfer to Internal Svc	80,000.04	92,571.43	119,350.88
01-71-77-47-	Internal Svc-MIS	.00	.00	.00
01-71-77-57-	Depreciation Expense	.00	.00	.00
01-71-77-58-	Loss on Fixed Asset Disposal	.00	.00	.00
01-71-77-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-77-59-	Capital Outlay-Office Equip	.00	.00	.00
01-71-77-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-77-59-	Capital Outlay-Other Improv	.00	.00	.00
<b>Interest,Rents, &amp; Donations</b>				
01-71-78-37-	Museum (Sallows)-Rentals	.00	.00	.00
01-71-78-37-	Donations	.00	.00	.00
Total Interest,Rents, & Donations:		.00	.00	.00
01-71-78-41-	Temporary Employee Salary	.00	.00	.00
01-71-78-42-	FICA	.00	.00	.00
01-71-78-42-	Medicare	.00	.00	.00
01-71-78-42-	Workers Compensation	.00	.00	.00
01-71-78-42-	Employee Assistance Program	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-78-43-	Other Contract Operating Svcs	.00	.00	.00
01-71-78-44-	Electricity	3,668.09	4,000.00	4,000.00
01-71-78-44-	Water-Sewer	45.63	100.00	100.00
01-71-78-44-	Telephone Line Expense	626.40	700.00	700.00
01-71-78-44-	PMCNTSVC-Other	.00	600.00	800.00
01-71-78-44-	CNTSVC Other	2,990.24	2,000.00	1,500.00
01-71-78-45-	Office Supplies	101.73	100.00	100.00
01-71-78-45-	Copy Machine Supplies	.00	.00	300.00
01-71-78-45-	Other Supplies	.00	.00	.00
01-71-78-45-	Safety Commodities	.00	.00	500.00
01-71-78-45-	Office Furniture, Equipment	.00	.00	.00
01-71-78-45-	Bldg Maintenance Material	122.30	500.00	10,000.00
01-71-78-45-	Cleaning Supplies	.00	100.00	100.00
01-71-78-47-	Internal Svc-MIS	.00	.00	.00
01-71-78-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-78-59-	Capital Outlay-Reserves	.00	.00	.00
Total Cultural and Leisure Services:		<u>2,839,885.29</u>	<u>3,805,040.32</u>	<u>3,941,584.58</u>
<b>Culture and Leisure Services</b>				
<b>Interest,Rents, &amp; Donations</b>				
01-79-79-34-	Vendor Fees	<u>1,315.00</u>	<u>2,500.00</u>	<u>.00</u>
Total Interest,Rents, & Donations:		<u>1,315.00</u>	<u>2,500.00</u>	<u>.00</u>
<b>Interest,Rents, &amp; Donations</b>				
01-79-79-37-	Donations	1,321.00	.00	.00
01-79-79-37-	Fundraising Projects	1,312.50	.00	.00
01-79-79-37-	Sponsorships	<u>11,716.85</u>	<u>12,000.00</u>	<u>.00</u>
Total Interest,Rents, & Donations:		<u>14,350.35</u>	<u>12,000.00</u>	<u>.00</u>
01-79-79-41-	Regular Employee Salaries	32,976.88	.00	.00
01-79-79-41-	Temporary Employee Salary	.00	.00	.00
01-79-79-42-	FICA	2,209.14	.00	.00
01-79-79-42-	Medicare	501.68	.00	.00
01-79-79-42-	Workers Compensation	84.80	.00	.00
01-79-79-42-	General Employee Pension	1,864.12	.00	.00
01-79-79-42-	Employee Health, Life Ins	5,520.00	.00	.00
01-79-79-42-	Employee Assistance Program	.00	.00	.00
01-79-79-42-	Conferences, Cont Education	2,097.82	.00	.00
01-79-79-42-	Building, Office Rent	.00	.00	.00
01-79-79-42-	Other Rents	2,150.00	2,150.00	3,000.00
01-79-79-44-	Membership Dues	7,233.40	9,833.50	9,833.50
01-79-79-44-	Professional Subscriptions	.00	.00	.00
01-79-79-44-	Other Advertising Services	21,902.07	43,900.00	43,900.00
01-79-79-44-	Contract Printing Expense	4,975.93	29,066.07	29,066.07
01-79-79-44-	Mail, Delivery Services	.00	.00	.00
01-79-79-44-	Telephone Line Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-79-79-44-	CNTSVC Other	33,809.49	97,200.00	100,116.00
01-79-79-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-79-79-45-	Office Supplies	.00	.00	.00
01-79-79-45-	Other Supplies	.00	.00	.00
01-79-79-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-79-79-45-	Signs	.00	.00	.00
01-79-79-47-	Transfer to Internal Svc	6,575.04	4,500.00	.00
01-79-79-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-79-79-59-	Capital Outlay-Other Improv	13,291.90	59,200.00	59,200.00
<b>Interest,Rents, &amp; Donations</b>				
01-79-80-34-	Service Charge-Postage Online	756.20	.00	.00
01-79-80-34-	Other Sales, Services	95,667.82	90,000.00	75,000.00
Total Interest,Rents, & Donations:		96,424.02	90,000.00	75,000.00
<b>Interest,Rents, &amp; Donations</b>				
01-79-80-37-	Donations	11,157.86	8,000.00	5,000.00
Total Interest,Rents, & Donations:		11,157.86	8,000.00	5,000.00
<b>Interest,Rents, &amp; Donations</b>				
01-79-80-38-	Revenue-Miscellaneous	.00	.00	.00
01-79-80-38-	Sales Tax Collection Fee	140.83-	100.00	100.00
01-79-80-38-	Cash Long and Short	49.93-	.00	.00
Total Interest,Rents, & Donations:		190.76-	100.00	100.00
01-79-80-41-	Temporary Employee Salary	23,517.07	26,078.48	18,000.00
01-79-80-41-	Overtime Wages	9.56	.00	.00
01-79-80-42-	FICA	1,424.34	1,616.31	1,116.00
01-79-80-42-	Medicare	333.13	378.01	261.00
01-79-80-42-	Workers Compensation	508.14	1,000.00	1,275.87
01-79-80-44-	Mail, Delivery Services	712.65	550.00	600.00
01-79-80-44-	Electricity	1,716.35	5,000.00	5,000.00
01-79-80-44-	Refuse	405.79	500.00	1,100.00
01-79-80-44-	Telephone Line Expense	561.76	600.00	600.00
01-79-80-44-	Internet Operating Expense	824.83	800.00	800.00
01-79-80-44-	CNTSCV-Other	669.00	1,200.00	1,500.00
01-79-80-44-	NRCNTSVC-Building Public Wrks	9,611.17	6,700.00	13,000.00
01-79-80-44-	Other Supplies	.00	.00	.00
01-79-80-45-	Other Supplies	2,013.54	5,000.00	3,500.00
01-79-80-46-	Concession Supplies	.00	.00	.00
01-79-80-46-	Inventory Costs	21,867.09	49,000.00	49,000.00
01-79-80-47-	Credit Card Fees	2,226.96	3,000.00	3,000.00
01-79-80-47-	Commercial Property Insurance	.00	.00	.00
01-79-80-47-	General Liability	.00	.00	.00
01-79-80-47-	Sales and Use Tax	274.82-	600.00	750.00
01-79-80-47-	Transfer to Internal Svc	6,575.04	4,500.00	889.49
01-79-80-59-	Capital Outlay-Other Improv	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Culture and Leisure Services:		330,950.34	464,972.37	425,607.93
<b>Miscellaneous</b>				
01-81-82-47-	Box Butte Development Corp	.00	.00	.00
01-81-82-47-	Chamber Membership	5,500.00	11,000.00	20,000.00
01-81-82-47-	Keep Alliance Beautiful	.00	.00	.00
01-81-82-47-	Foster Grandparents Program	.00	.00	.00
01-81-82-47-	Handyman Program	.00	.00	.00
Total Miscellaneous:		5,500.00	11,000.00	20,000.00
General Fund Revenue Total:		8,662,783.99	11,098,800.60	11,306,131.15
General Fund Expenditure Total:		9,292,786.92	11,098,800.60	11,305,945.04
Total General Fund:		630,002.93-	.00	186.11

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Electric Fund</b>				
<b>Utility Superintendent</b>				
<b>Charges for Services</b>				
05-51-50-34-	Salary Reimbursement	.00	.00	.00
05-51-50-34-	Annex-Operating Reimb	10,957.67	18,000.00	7,500.00
05-51-50-34-	Other Sales, Services	308,935.94	75,000.00	70,000.00
Total Charges for Services:		319,893.61	93,000.00	77,500.00
<b>User Fees</b>				
05-51-50-35-	Residential-City	4,723,731.14	4,461,675.00	4,823,250.00
05-51-50-35-	Security Lights	105,890.61	99,750.00	109,000.00
05-51-50-35-	Residential-Rural	459,020.20	475,000.00	463,250.00
05-51-50-35-	General Service-Electric	2,093,299.97	1,799,110.00	1,962,000.00
05-51-50-35-	General Svc Demand-Electric	1,505,864.15	1,567,500.00	1,700,400.00
05-51-50-35-	Large Power Demand-Electric	2,589,825.00	2,707,500.00	2,725,000.00
05-51-50-35-	Irrigation	1,490,591.57	1,453,500.00	1,580,500.00
05-51-50-35-	Horsepower Fees	461,750.68	413,250.00	446,900.00
05-51-50-35-	Street Lights	263,667.61	.00	.00
05-51-50-35-	Street Lights - Waived	263,667.61-	.00	.00
05-51-50-35-	Interdepartmental Sales	603,056.29	589,000.00	559,000.00
05-51-50-35-	Penalties	168,304.43	120,000.00	120,000.00
05-51-50-35-	Cost Adjustment	.00	.00	.00
05-51-50-35-	Rate Increase Revenues	.00	.00	.00
Total User Fees:		14,201,334.04	13,686,285.00	14,489,300.00
<b>Special Assessments Revenue</b>				
05-51-50-36-	Special Assessments-Principal	.00	.00	.00
05-51-50-36-	Special Assessments-Interest	.00	.00	.00
05-51-50-36-	Special Assess-Delinquent Int	.00	.00	.00
Total Special Assessments Revenue:		.00	.00	.00
<b>Interest, Rents, Donations</b>				
05-51-50-37-	MEAN-Plant Lease	133,054.12	140,000.00	140,000.00
05-51-50-37-	Electric Property Rent	22,628.93	23,000.00	14,000.00
05-51-50-37-	Building Lease	35,790.04	36,200.00	36,000.00
05-51-50-37-	Interest Income	480,893.45	101,600.00	150,000.00
05-51-50-37-	Interest Income Interdept Loan	163,500.00	1,500.00	.00
05-51-50-37-	Restricted Reserves Interest	.00	.00	.00
05-51-50-37-	Interest Income Meter Deposit	21,347.11	3,400.00	6,000.00
05-51-50-37-	Grants	4,512.68	.00	.00
05-51-50-37-	Surplus, Salvage Sales	14,001.15	40,000.00	20,000.00
Total Interest, Rents, Donations:		875,727.48	345,700.00	366,000.00
<b>Other Revenue</b>				
05-51-50-38-	Revenue-Miscellaneous	1,542.00	1,000.00	1,000.00
05-51-50-38-	Gain or Loss on Fixed Assets	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-50-38-	Cost Share on Capital Project	.00	.00	.00
05-51-50-38-	Dividends	.00	.00	.00
05-51-50-38-	Damage Reimbursement	3,740.29	10,000.00	10,000.00
05-51-50-38-	MEAN-Reimbursement	.00	.00	.00
05-51-50-38-	Sales Tax Collection Fee	450.00-	900.00	1,000.00
05-51-50-38-	Bad Debt Collected	1,058.70	1,000.00	500.00
05-51-50-38-	Bond Proceeds	.00	.00	.00
05-51-50-38-	Loans From Other Funds	.00	391,000.00	451,108.34
05-51-50-38-	Loans to Other Funds	.00	3,048,000.00-	.00
05-51-50-38-	Cash Long and Short	104.86-	.00	.00
<b>Total Other Revenue:</b>		<b>5,786.13</b>	<b>2,644,100.00-</b>	<b>463,608.34</b>
<b>Transfers</b>				
05-51-50-39-	Transfer to General Fund	1,749,999.96-	1,830,000.00-	2,038,302.00-
05-51-50-39-	Transfer-Sewer Fund	.00	.00	.00
05-51-50-39-	Transfer-Water Fund	.00	.00	.00
05-51-50-39-	Transfer-Streets Fund	.00	.00	.00
05-51-50-39-	Transfer to Capital Reserve	.00	.00	.00
05-51-50-39-	Trans To-From Restricted Fund	.00	.00	.00
05-51-50-39-	Elect Donation B Park Lgtng	.00	.00	.00
05-51-50-39-	Transfer to Debt Reserve	.00	.00	.00
05-51-50-39-	Cont(To)/From Ret Earnings	.00	7,361,801.00	4,601,700.00
<b>Total Transfers:</b>		<b>1,749,999.96-</b>	<b>5,531,801.00</b>	<b>2,563,398.00</b>
05-51-50-41-	Regular Employee Salaries	110,737.22	144,263.66	145,556.66
05-51-50-41-	Overtime Wages	1.44	.00	.00
05-51-50-41-	Holiday Worked Overtime	.00	.00	.00
05-51-50-41-	Merit Raise	.00	.00	.00
05-51-50-42-	FICA	6,196.38	8,944.35	9,024.51
05-51-50-42-	Medicare	1,449.08	2,091.83	2,110.57
05-51-50-42-	Workers Compensation	3,344.25	5,689.16	2,587.11
05-51-50-42-	General Employee Pension	5,625.41	8,655.82	8,733.40
05-51-50-42-	Employee Health, Life Ins	19,320.00	23,310.00	24,420.00
05-51-50-42-	Employee Assistance Program	.00	.00	.00
05-51-50-42-	Employee Medical Services	.00	.00	.00
05-51-50-42-	Relocation Expense	.00	1,300.00	.00
05-51-50-42-	Conferences, Cont Education	6,166.38	7,500.00	8,000.00
05-51-50-43-	Bad Debt Collection Svc	.00	.00	.00
05-51-50-44-	Membership Dues	11,427.77	15,000.00	15,000.00
05-51-50-44-	Professional Subscriptions	.00	.00	.00
05-51-50-44-	Database Subscriptions	3,489.08	17,940.00	18,000.00
05-51-50-44-	Employment Required Licenses	62.00	150.00	150.00
05-51-50-44-	Legal, Public Notices	.00	200.00	250.00
05-51-50-44-	Contract Printing Expense	.00	200.00	200.00
05-51-50-44-	Mail, Delivery Services	942.26	1,800.00	1,800.00
05-51-50-44-	Electricity	4,254.23	6,000.00	6,000.00
05-51-50-44-	Water-Sewer	113.37	150.00	150.00
05-51-50-44-	Natural Gas	10,491.47	12,700.00	13,000.00
05-51-50-44-	Telephone Line Expense	3,102.38	5,000.00	3,500.00
05-51-50-44-	Long Distance Expense	87.30	100.00	100.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-50-44-	PMCNTSVC-Office Mach, Equip	.00	200.00	200.00
05-51-50-44-	NRCNTSVC-Office Mach and Equ	20.00	200.00	200.00
05-51-50-44-	Utility Locate Services	429.47	800.00	800.00
05-51-50-45-	Office Supplies	1,409.22	1,500.00	1,500.00
05-51-50-45-	Computer Supplies	83.46	200.00	500.00
05-51-50-45-	Copy Machine Supplies	.00	.00	.00
05-51-50-45-	Profess Books, Education	.00	500.00	500.00
05-51-50-45-	Other Supplies	1,070.89	1,200.00	500.00
05-51-50-45-	Office Furniture, Equipment	.00	1,000.00	1,000.00
05-51-50-47-	Sales and Use Tax	2,950.79-	1,000.00	1,300.00
05-51-50-47-	Lineman School Scholarship	.00	4,000.00	4,000.00
05-51-50-47-	Transfer to Internal Svc	102,380.04	39,636.54	34,194.15
05-51-50-47-	Internal Svc-Legal	.00	.00	.00
05-51-50-47-	Internal Svc-MIS	.00	.00	.00
05-51-50-47-	Transfer to Entrp Int Serv	127,899.96	111,877.75	337,818.88
05-51-50-47-	Internal Svc-Whse Purchasing	.00	.00	.00
05-51-50-47-	Internal Svc-Finance	.00	.00	.00
05-51-50-47-	System Contingency	.00	.00	.00
05-51-50-59-	Capital Outlay-Buildings	.98	1,045,000.00	1,500,000.00
05-51-51-43-	Professional Engineering Svcs	.00	8,000.00	8,000.00
05-51-51-44-	Water-Sewer	.00	.00	.00
05-51-51-44-	Natural Gas	.00	.00	.00
05-51-51-44-	Telephone Line Expense	.00	.00	.00
05-51-51-44-	Long Distance Expense	.00	.00	.00
05-51-51-44-	NRCNTSVC-Other Mach, Equip	36,442.49	40,000.00	40,000.00
05-51-51-45-	Other Supplies	393.74	1,500.00	1,500.00
05-51-51-45-	Diesel Fuel	30,006.76	30,000.00	30,000.00
05-51-51-47-	Transfer to Internal Svc	.00	.00	.00
05-51-51-57-	Depreciation Expense	.00	.00	.00
05-51-52-41-	Regular Employee Salaries	116,534.55	80,863.39	94,880.63
05-51-52-41-	Temporary Employee Salary	.00	.00	7,500.00
05-51-52-41-	Overtime Wages	13,087.91	12,000.00	12,000.00
05-51-52-41-	Call Back Pay	.00	10.88	2,500.00
05-51-52-41-	On Call Pay	1,402.50	10.88	.00
05-51-52-41-	Merit Raise	.00	.00	.00
05-51-52-42-	FICA	7,584.05	5,015.02	7,246.60
05-51-52-42-	Medicare	1,773.94	1,172.87	1,694.77
05-51-52-42-	Workers Compensation	3,062.57	19,315.91	2,642.94
05-51-52-42-	General Employee Pension	6,363.04	4,853.24	7,012.84
05-51-52-42-	Employee Health, Life Ins	11,040.00	11,426.30	13,200.00
05-51-52-42-	Employee Assistance Program	.00	.00	.00
05-51-52-42-	Employee Medical Services	.00	.00	.00
05-51-52-42-	Conferences, Cont Education	200.00	7,600.00	7,500.00
05-51-52-43-	Professional Engineering Svcs	707.00	595,000.00	75,000.00
05-51-52-43-	Contract Grounds Maintenance	1,798.40	2,000.00	2,000.00
05-51-52-43-	Other Contract Operating Svcs	.00	500.00	500.00
05-51-52-44-	Machine, Equipment Rent	.00	.00	.00
05-51-52-44-	Other Rents	.00	.00	.00
05-51-52-44-	Other Advertising Services	.00	1,000.00	500.00
05-51-52-44-	NRCNTSVC-Communication Equi	300.00	1,000.00	1,000.00
05-51-52-44-	NRCNTSVC-Other Mach, Equip	756.08	1,500.00	1,500.00
05-51-52-44-	NRCNTSVC-Sub Stations Mtc	30,134.15	50,000.00	50,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-52-46-	Electric Special Tools, Equip	2,054.40	5,000.00	5,000.00
05-51-52-46-	Substation-Maintenance	49,556.40	180,000.00	210,000.00
05-51-52-46-	Purchased Power-WAPA	1,002,092.46	1,200,000.00	1,308,000.00
05-51-52-46-	Purchased Power-Mean	7,040,495.54	7,500,000.00	8,175,000.00
05-51-52-46-	Purchased Power-Wind Gen	308,979.86	360,500.00	392,945.00
05-51-52-46-	Purchased Power-Adjustments	.00	100,000.00	109,000.00
05-51-52-47-	Transfer to Internal Svc	207,037.92	19,818.27	151,074.80
05-51-52-53-	Substation	.00	375,000.00	305,000.00
05-51-52-57-	Depreciation Expense	.00	.00	.00
05-51-53-41-	Regular Employee Salaries	316,403.07	323,511.82	388,373.23
05-51-53-41-	Temporary Employee Salary	.00	18,720.00	10,000.00
05-51-53-41-	Overtime Wages	25,440.01	20,000.00	36,000.00
05-51-53-41-	Call Back Pay	.00	12.60	1,000.00
05-51-53-41-	Holiday Worked Overtime	1,370.01	600.00	1,000.00
05-51-53-41-	On Call Pay	5,424.38	12.60	6,000.00
05-51-53-41-	Classification Study Allowance	.00	.00	.00
05-51-53-41-	Merit Raise	.00	.00	.00
05-51-53-42-	FICA	20,068.70	20,653.03	27,365.14
05-51-53-42-	Medicare	4,693.47	4,830.14	6,399.91
05-51-53-42-	Workers Compensation	10,265.34	20,598.71	9,980.48
05-51-53-42-	General Employee Pension	12,875.88	18,863.60	26,482.39
05-51-53-42-	Employee Health, Life Ins	42,504.00	50,400.00	58,080.00
05-51-53-42-	Employee Assistance Program	.00	.00	.00
05-51-53-42-	Employee Medical Services	.00	500.00	500.00
05-51-53-42-	Interviewing Expense	.00	.00	.00
05-51-53-42-	Conferences, Cont Education	.00	.00	.00
05-51-53-42-	Tuition Reimbursements	.00	.00	.00
05-51-53-43-	Bad Debt Collection Svc	.00	.00	.00
05-51-53-43-	Professional Engineering Svcs	3,400.00	35,000.00	45,000.00
05-51-53-43-	Other Technical Services	1,714.00	5,000.00	5,000.00
05-51-53-43-	Contract Grounds Maintenance	300.16	5,000.00	5,000.00
05-51-53-43-	Communication License, Regs	.00	.00	.00
05-51-53-43-	Other Contract Operating Svcs	.00	.00	.00
05-51-53-43-	DOT Testing	.00	.00	.00
05-51-53-43-	Contract Training Services	.00	.00	.00
05-51-53-44-	Machine, Equipment Rent	.00	.00	.00
05-51-53-44-	Other Rents	379.14	500.00	500.00
05-51-53-44-	Membership Dues	.00	.00	.00
05-51-53-44-	Professional Subscriptions	.00	.00	.00
05-51-53-44-	Database Subscriptions	14,675.29	25,000.00	18,000.00
05-51-53-44-	Employment Required Licenses	.00	100.00	100.00
05-51-53-44-	Legal, Public Notices	.00	.00	.00
05-51-53-44-	Other Advertising Services	.00	.00	.00
05-51-53-44-	Contract Printing Expense	.00	.00	.00
05-51-53-44-	Mail, Delivery Services	.00	.00	.00
05-51-53-44-	Materials Expense Inventory	.00	.00	.00
05-51-53-44-	Electricity	172.49	.00	.00
05-51-53-44-	Sewer	377.20	1,000.00	500.00
05-51-53-44-	Telephone Line Expense	.00	.00	.00
05-51-53-44-	Long Distance Expense	.00	.00	.00
05-51-53-44-	Telephone Maintenance Exp	.00	.00	.00
05-51-53-44-	Cellular Telephone Expense	2,787.30	2,500.00	2,800.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-53-44-	Internet Operating Expense	8,794.20	12,000.00	12,000.00
05-51-53-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
05-51-53-44-	PMCNTSVC-Other Machines	.00	2,000.00	500.00
05-51-53-44-	PMCNTSVC-Vehicle Repair	7,056.18	20,000.00	55,000.00
05-51-53-44-	PMCNTSVC-Fleet Services	.00	.00	.00
05-51-53-44-	CNTSVC Other	.00	.00	.00
05-51-53-44-	NRCNTSVC-Office Mach and Equ	.00	.00	.00
05-51-53-44-	NRCNTSVC-Vehicle Repair Mtc	18,385.54	25,000.00	25,000.00
05-51-53-44-	NRCNTSVC-Building Public Wrks	2,545.88-	5,000.00	5,000.00
05-51-53-44-	NRCNTSVC-Communication Equi	1,456.42	1,500.00	1,500.00
05-51-53-44-	NRCNTSVC-Tree Trimming	26,212.50	25,000.00	100,000.00
05-51-53-44-	NRCNTSVC-Veh, Equip, Tire Rep	16,447.55	14,000.00	15,000.00
05-51-53-44-	Utility Locate Services	.00	.00	.00
05-51-53-44-	NRCNTSVC-Other Mach, Equip	181.26	1,000.00	2,000.00
05-51-53-44-	NRCNTSVC-Sub Stations Mtc	.00	.00	.00
05-51-53-44-	NRCNTSVC-Electric Line Mtc	446.64	2,500.00	2,500.00
05-51-53-44-	NRCNTSVC-Transformer Rep,Te	.00	1,000.00	1,000.00
05-51-53-44-	NRCNTSVC-SCADA	.00	1,000.00	1,000.00
05-51-53-44-	NRCNTSVC-Traffic Control Dev	.00	1,000.00	1,000.00
05-51-53-44-	NRCNTSVC-Line Equip Repair	.00	2,000.00	2,000.00
05-51-53-45-	Office Supplies	178.45	300.00	300.00
05-51-53-45-	Computer Supplies	.00	.00	.00
05-51-53-45-	Copy Machine Supplies	.00	.00	.00
05-51-53-45-	Profess Books, Education	.00	.00	.00
05-51-53-45-	Other Supplies	1,105.55	2,050.00	2,500.00
05-51-53-45-	Contracted Service-Uniforms	3,223.94	5,000.00	20,000.00
05-51-53-45-	Protective Gear	9,343.60	7,500.00	7,500.00
05-51-53-45-	Safety Commodities	11,254.06	13,000.00	12,000.00
05-51-53-45-	Office Furniture, Equipment	.00	.00	.00
05-51-53-45-	Small Tools, Equipment	6,265.97	9,000.00	18,000.00
05-51-53-45-	Fuel,Oil,Lube-Veh,Mach,Equip	12,403.30	17,000.00	70,000.00
05-51-53-45-	Diesel Fuel	.00	.00	.00
05-51-53-45-	Parts-Vehicle, Mach, Equip	5,399.34	17,000.00	25,000.00
05-51-53-45-	Tires-Vehicle, Equipment	1,580.78	2,000.00	2,500.00
05-51-53-45-	Bldg Maintenance Material	1,551.64	2,000.00	2,000.00
05-51-53-45-	Cleaning Supplies	.00	100.00	100.00
05-51-53-45-	Other Replacement Parts	955.65	1,000.00	1,000.00
05-51-53-45-	Misc Grounds Maintenance	.00	.00	.00
05-51-53-45-	Herbicides, Pesticides	1,000.00	1,000.00	1,000.00
05-51-53-46-	Electric Overhead Material	60,128.89	67,000.00	75,000.00
05-51-53-46-	Electric Underground Material	48,045.84	50,000.00	50,000.00
05-51-53-46-	Electric Meters and System	3,826.37	3,500.00	2,000.00
05-51-53-46-	Load Management Material	.00	.00	.00
05-51-53-46-	Street Light Mtc	74,956.26	40,000.00	40,000.00
05-51-53-46-	Electric Splicing Tools, Equip	5,591.28	6,000.00	3,000.00
05-51-53-46-	Substation-Maintenance	.00	.00	.00
05-51-53-46-	Other Electric Commodities	2,800.65	4,000.00	3,000.00
05-51-53-46-	Purchased Power-WAPA	.00	.00	.00
05-51-53-46-	Purchased Power-Mean	.00	.00	.00
05-51-53-46-	Purchased Power-Wind Gen	.00	.00	.00
05-51-53-47-	Bank Fee	.00	.00	.00
05-51-53-47-	Interest Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-53-47-	Bad Debt-Uncollectible	26,520.65	.00	.00
05-51-53-47-	Judgments	.00	.00	.00
05-51-53-47-	Loss on Sale of Inventory	.00	.00	.00
05-51-53-47-	Loss on Fixed Asset Disposal	.00	.00	.00
05-51-53-47-	Inventory Adjustments	45,807.33	.00	.00
05-51-53-47-	Lineman School Scholarship	.00	.00	.00
05-51-53-47-	Contribution-Lineman School	.00	.00	.00
05-51-53-47-	Transfer to Internal Svc	52,895.04	158,545.19	148,116.41
05-51-53-47-	Internal Svc-Legal	.00	.00	.00
05-51-53-47-	Internal Svc-MIS	.00	.00	.00
05-51-53-47-	Transfer to Entrp Int Svc	.00	.00	.00
05-51-53-47-	Internal Svc-Whse Purchasing	.00	.00	.00
05-51-53-47-	Internal Svc-Finance	.00	.00	.00
05-51-53-47-	Internal Svc-Fleet Services	.00	.00	.00
05-51-53-47-	System Contingency	.00	200,000.00	200,000.00
05-51-53-53-	10th Street Switching	.00	.00	.00
05-51-53-53-	Lakefield-Underground	.00	.00	.00
05-51-53-53-	System Improvements	.00	.00	.00
05-51-53-53-	System Rebuild, Maintenance	35,945.53	720,000.00	830,000.00
05-51-53-53-	System Study Improvements	.00	.00	.00
05-51-53-53-	System Imp Customer Requests	4,501.49-	70,000.00	70,000.00
05-51-53-53-	East Rural Feeder Rebuild	.00	.00	.00
05-51-53-53-	East South Rural Tie	.00	.00	.00
05-51-53-53-	Substation-Spill Containment	.00	.00	.00
05-51-53-57-	Depreciation Expense	714,207.51	.00	.00
05-51-53-59-	Storage Building	.00	.00	.00
05-51-53-59-	Capital Outlay-Office Equip	.00	.00	.00
05-51-53-59-	Computer System	.00	.00	.00
05-51-53-59-	Capital Outlay-Reverse 911	.00	.00	.00
05-51-53-59-	Capital Outlay-Mach, Equip	.00	.00	.00
05-51-53-59-	Trencher	.00	.00	.00
05-51-53-59-	Meter Test Bench	.00	.00	.00
05-51-53-59-	Electric Scada System	.00	40,000.00	.00
05-51-53-59-	Scada BLD Transfer Switch	.00	.00	.00
05-51-53-59-	Capital Outlay-Vehicles	3,434.28	230,000.00	540,000.00
05-51-53-59-	Bucket Truck	.00	.00	.00
05-51-53-59-	Capital Outlay-Reserves	.00	.00	.00
05-51-53-59-	Capital Outlay-Other Improv	9,581.85	100,000.00	100,000.00
05-51-53-59-	Bower Ball Field Lights	.00	.00	.00
05-51-54-41-	Regular Employee Salaries	48,499.00	305,226.58	317,941.73
05-51-54-41-	Temporary Employee Salary	.00	.00	.00
05-51-54-41-	Overtime Wages	21,067.90	15,000.00	36,000.00
05-51-54-41-	Call Back Pay	.00	1,011.40	1,000.00
05-51-54-41-	Holiday Worked Overtime	1,119.88	1,000.00	1,000.00
05-51-54-41-	On Call Pay	4,438.13	11.40	6,000.00
05-51-54-42-	FICA	16,486.74	19,492.39	22,688.39
05-51-54-42-	Medicare	3,855.87	4,558.70	5,306.16
05-51-54-42-	Workers Compensation	8,421.61	16,128.37	8,274.80
05-51-54-42-	General Employee Pension	10,533.49	18,863.60	21,956.50
05-51-54-42-	Employee Health, Life Ins	34,776.00	50,400.00	47,520.00
05-51-54-42-	Employee Assistance Program	.00	.00	.00
05-51-54-44-	Database Subscriptions	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-54-44-	Cellular Telephone Expense	.00	.00	.00
05-51-54-44-	NRCNTSVC-Tree Trimming	13,788.00	25,000.00	25,000.00
05-51-54-44-	NRCNTSVC-Electric Line Mtc	11,394.25	130,000.00	50,000.00
05-51-54-44-	NRCNTSVC-Transformer Rep,Te	1,079.00	2,000.00	2,000.00
05-51-54-45-	Uniforms	3,866.65	3,500.00	5,000.00
05-51-54-45-	Fuel,Oil,Lube-Veh,Mach,Equip	12,498.84	20,000.00	20,000.00
05-51-54-45-	Parts-Vehicle, Mach, Equip	2,750.00	5,000.00	5,000.00
05-51-54-45-	Tires-Vehicle, Equipment	.00	2,000.00	3,000.00
05-51-54-46-	Electric Overhead Material	110,790.73	40,000.00	40,000.00
05-51-54-46-	Electric Underground Material	9,723.91	30,000.00	30,000.00
05-51-54-46-	Load Management Material	.00	2,500.00	5,000.00
05-51-54-53-	Rural Rebuilds	3,760.50	1,708,000.00	1,000,000.00
05-51-54-53-	Rural-System Imp Cust Requests	.00	100,000.00	.00
05-51-54-53-	East Rural Feeder Rebuild	.00	.00	.00
05-51-99-43-	Fiscal Agent Services	.00	.00	.00
05-51-99-58-	Revenue Bond-Interest	.00	.00	.00
05-51-99-58-	Revenue Bond-Principal	.00	.00	.00
Total Utility Superintendent:		24,933,335.93	34,025,372.00	35,870,384.34
Electric Fund Revenue Total:		13,652,741.30	17,012,686.00	17,959,806.34
Electric Fund Expenditure Total:		11,280,594.63	17,012,686.00	17,910,578.00
Total Electric Fund:		2,372,146.67	.00	49,228.34

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Refuse Fund</b>				
<b>Public Works</b>				
06-41-41-41-	Call Back Pay	.00	.00	.00
06-41-42-41-	Regular Employee Salaries	105,719.56	100,062.33	120,784.26
06-41-42-41-	Temporary Employee Salary	.00	.00	.00
06-41-42-41-	Overtime Wages	4,925.23	3,000.00	5,000.00
06-41-42-41-	Call Back Pay	.00	.00	.00
06-41-42-41-	Holiday Worked Overtime	.00	.00	.00
06-41-42-41-	On Call Pay	.00	.00	.00
06-41-42-41-	Classification Study Allowance	.00	.00	.00
06-41-42-41-	Merit Raise	.00	.00	.00
06-41-42-42-	FICA	6,157.77	6,203.87	7,798.62
06-41-42-42-	Medicare	1,440.08	1,450.90	1,823.87
06-41-42-42-	Workers Compensation	11,189.35	23,268.24	9,640.18
06-41-42-42-	General Employee Pension	4,364.82	6,003.74	7,547.06
06-41-42-42-	Employee Health, Life Ins	23,736.00	26,145.00	28,380.00
06-41-42-42-	Employee Assistance Program	.00	.00	.00
06-41-42-42-	Employee Medical Services	.00	100.00	.00
06-41-42-42-	Conferences, Cont Education	.00	3,000.00	2,000.00
06-41-42-43-	Bad Debt Collection Svc	.00	.00	.00
06-41-42-43-	DOT Testing	.00	.00	.00
06-41-42-44-	Employment Required Licenses	31.00	.00	1,600.00
06-41-42-44-	Legal, Public Notices	.00	.00	.00
06-41-42-44-	Mail, Delivery Services	.00	.00	.00
06-41-42-44-	PMCNTSVC-Communication Equi	.00	.00	.00
06-41-42-44-	CNTSVC Other	11,382.50	18,000.00	21,000.00
06-41-42-44-	NRCNTSVC-Vehicle Repair Mtc	14,582.47	18,000.00	20,000.00
06-41-42-44-	NRCNTSVC-Communication Equi	.00	.00	.00
06-41-42-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	1,000.00	1,000.00
06-41-42-45-	Office Supplies	.00	.00	.00
06-41-42-45-	Other Supplies	242.69	106,500.00	100,000.00
06-41-42-45-	Uniforms	1,289.23	1,500.00	1,500.00
06-41-42-45-	Safety Commodities	260.29	500.00	500.00
06-41-42-45-	Small Tools, Equipment	140.92	1,000.00	1,000.00
06-41-42-45-	Refuse-Fuel	119.83-	50,000.00	50,000.00
06-41-42-45-	Refuse-Oil,Grease	.00	.00	.00
06-41-42-45-	Refuse-Filters	.00	.00	.00
06-41-42-45-	Parts-Vehicle, Mach, Equip	7,376.93	8,000.00	3,000.00
06-41-42-45-	Tires-Vehicle, Equipment	2,000.00	2,000.00	2,000.00
06-41-42-45-	Cleaning Supplies	.00	.00	.00
06-41-42-45-	Other Replacement Parts	1,429.26	1,000.00	2,000.00
06-41-42-47-	Interest Expense	.00	.00	.00
06-41-42-47-	Bad Debt-Uncollectible	3,581.78	.00	.00
06-41-42-47-	Keep Alliance Beautiful	50,000.00	50,000.00	50,000.00
06-41-42-47-	Transfer to Internal Svc	80,909.04	16,050.00	27,145.94
06-41-42-47-	Internal Svc-Legal	.00	.00	.00
06-41-42-47-	Internal Svc-MIS	.00	.00	.00
06-41-42-47-	Internal Svc-Streets	.00	.00	.00
06-41-42-47-	Transfer to Entrp Int Serv	36,900.00	111,877.75	106,536.20
06-41-42-47-	Internal Svc-Whse Purchasing	.00	.00	.00
06-41-42-47-	Internal Svc-Finance	.00	.00	.00
06-41-42-47-	Internal Svc-Fleet Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
06-41-42-47-	Council Recycling Contingency	.00	.00	.00
06-41-42-57-	Depreciation Expense	103,578.14	.00	.00
06-41-42-59-	Refuse Truck	.00	.00	.00
06-41-42-59-	Capital Outlay-Reverse 911	.00	.00	.00
06-41-42-59-	Capital Outlay-Mach, Equip	.00	13,000.00	.00
06-41-42-59-	Capital Outlay-Vehicles	.00	.00	301,254.75
Total Public Works:		471,117.23	567,661.83	871,510.88
<b>Public Works</b>				
<b>Intergovernmental Revenues</b>				
06-51-50-33-	NDEQ Grant	.00	125,000.00	75,000.00
Total Intergovernmental Revenues:		.00	125,000.00	75,000.00
<b>Charges for Services</b>				
06-51-50-34-	Other Sales, Services	2,777.71	2,500.00	2,500.00
Total Charges for Services:		2,777.71	2,500.00	2,500.00
<b>User Fees</b>				
06-51-50-35-	Residential-City	891,127.08	900,000.00	1,215,000.00
06-51-50-35-	Residential-Rural	.00	.00	.00
06-51-50-35-	Commercial	72,315.21	70,000.00	94,500.00
06-51-50-35-	Private Hauler-City	335,175.73	310,000.00	418,500.00
06-51-50-35-	Governmental Contracts	.00	.00	.00
06-51-50-35-	Interdepartmental Sales	16,666.08	14,000.00	18,900.00
06-51-50-35-	Refuse-Gate Fees	535,418.96	140,000.00	189,000.00
06-51-50-35-	Refuse-Gate Fees Waived	338,205.14	.00	.00
06-51-50-35-	Penalties	12,380.32	9,001.00	9,000.00
06-51-50-35-	Rate Increase Revenues	.00	.00	.00
Total User Fees:		2,201,288.52	1,443,001.00	1,944,900.00
<b>Rents, Interests, Donations</b>				
06-51-50-37-	Land Lease	300.00	300.00	.00
06-51-50-37-	Interest Income	148,526.23	85,000.00	85,000.00
06-51-50-37-	Restricted Reserves Interest	.00	.00	.00
06-51-50-37-	Interest Income-Closure Res	.00	.00	.00
06-51-50-37-	Sale of Property	.00	.00	.00
06-51-50-37-	Surplus, Salvage Sales	624.00	12,000.00	12,000.00
Total Rents, Interests, Donations:		149,450.23	97,300.00	97,000.00
<b>Other Revenue</b>				
06-51-50-38-	Revenue-Miscellaneous	.00	100.00	100.00
06-51-50-38-	Damage Reimbursement	98,873.44	.00	.00
06-51-50-38-	Bad Debt Collected	.00	100.00	100.00
06-51-50-38-	Bond/ Loan Proceeds	.00	1,498,000.00	1,200,000.00
06-51-50-38-	Gain or Loss on Fixed Assets	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
06-51-50-38-	Cash Long and Short	80.28	.00	.00
Total Other Revenue:		98,953.72	1,498,200.00	1,200,200.00
<b>Transfers</b>				
06-51-50-39-	Transfer to General Fund	150,000.00-	145,000.00-	283,908.00-
06-51-50-39-	Cont(To)/From Ret Earnings	.00	.00	.00
06-51-50-39-	Trans To-From Restricted Fund	.00	.00	.00
06-51-50-39-	Transfer to Landfill Closure	.00	.00	.00
06-51-50-39-	Transfer-Equipment Reserve	.00	.00	.00
Total Transfers:		150,000.00-	145,000.00-	283,908.00-
06-51-55-41-	Regular Employee Salaries	214,030.51	238,943.15	268,361.00
06-51-55-41-	Temporary Employee Salary	.00	.00	8,000.00
06-51-55-41-	Overtime Wages	17,406.11	10,000.00	10,000.00
06-51-55-41-	Call Back Pay	.00	.00	.00
06-51-55-41-	Holiday Worked Overtime	.00	.00	.00
06-51-55-41-	Classification Study Allowance	.00	.00	.00
06-51-55-41-	Merit Raise	.00	.00	.00
06-51-55-42-	FICA	13,035.76	14,809.99	17,754.38
06-51-55-42-	Medicare	3,048.55	3,463.63	4,152.23
06-51-55-42-	Workers Compensation	16,073.88	28,664.15	15,905.08
06-51-55-42-	General Employee Pension	9,636.24	14,332.25	17,181.66
06-51-55-42-	Employee Health, Life Ins	45,816.00	60,795.00	67,530.00
06-51-55-42-	Employee Assistance Program	.00	.00	.00
06-51-55-42-	Employee Medical Services	.00	.00	.00
06-51-55-42-	Conferences, Cont Education	1,975.04	1,500.00	1,500.00
06-51-55-43-	Professional Engineering Svcs	97,374.73	88,000.00	90,000.00
06-51-55-43-	Medical Services	.00	800.00	800.00
06-51-55-43-	DOT Testing	.00	.00	.00
06-51-55-43-	Water Testing Services	.00	45,000.00	40,000.00
06-51-55-44-	Machine, Equipment Rent	.00	.00	2,500.00
06-51-55-44-	Membership Dues	.00	600.00	600.00
06-51-55-44-	Database Subscriptions	2,100.00	2,800.00	1,400.00
06-51-55-44-	Operating Permits	8,012.36	16,000.00	16,000.00
06-51-55-44-	Legal, Public Notices	.00	300.00	300.00
06-51-55-44-	Landfill Coupon Expense	163.12	1,300.00	1,300.00
06-51-55-44-	Electricity	7,503.13	10,000.00	11,000.00
06-51-55-44-	Water-Sewer	298.06	400.00	400.00
06-51-55-44-	Natural Gas	16,848.39	21,000.00	21,000.00
06-51-55-44-	Telephone Line Expense	127.05	600.00	600.00
06-51-55-44-	Long Distance Expense	.00	.00	.00
06-51-55-44-	Special Waste Disposal	.00	.00	.00
06-51-55-44-	CNTSVC Other	22,032.94	21,800.00	15,000.00
06-51-55-44-	NRCNTSVC-Vehicle Repair Mtc	3,899.45	.00	.00
06-51-55-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
06-51-55-44-	NRCNTSVC-Veh, Equip, Tire Rep	772.50	800.00	800.00
06-51-55-44-	NRCNTSVC-Other Mach, Equip	.00	18,600.00	60,000.00
06-51-55-44-	CNTSVC Other-Grant Eligible	.00	125,000.00	75,000.00
06-51-55-44-	NRCNTSVC-Lawns, Grounds	.00	500.00	1,000.00
06-51-55-45-	Office Supplies	308.08	900.00	1,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
06-51-55-45-	Computer Supplies	193.96	3,000.00	1,000.00
06-51-55-45-	Other Supplies	313.14	750.00	200.00
06-51-55-45-	Uniforms	3,831.30	5,700.00	4,100.00
06-51-55-45-	Safety Commodities	2,586.65	3,000.00	3,000.00
06-51-55-45-	Office Furniture, Equipment	.00	.00	.00
06-51-55-45-	Small Tools, Equipment	5,544.85	10,000.00	15,000.00
06-51-55-45-	Bottled Gas	.00	.00	.00
06-51-55-45-	Refuse-Fuel	51,239.31	45,000.00	50,000.00
06-51-55-45-	Refuse-Oil,Grease	13,920.56	11,000.00	12,000.00
06-51-55-45-	Refuse-Filters	48.77	500.00	500.00
06-51-55-45-	Parts-Vehicle, Mach, Equip	23,699.79	30,500.00	35,000.00
06-51-55-45-	Tires-Vehicle, Equipment	59,804.57	56,000.00	3,500.00
06-51-55-45-	Bldg Maintenance Material	3,202.72	5,000.00	15,000.00
06-51-55-45-	Cleaning Supplies	750.10	800.00	500.00
06-51-55-45-	Other Replacement Parts	264.44	1,000.00	1,000.00
06-51-55-46-	Posi-Shell Landfill Cover	.00	.00	.00
06-51-55-46-	Baler Wire	41,905.52	25,000.00	40,000.00
06-51-55-47-	Bank Fee	.00	.00	.00
06-51-55-47-	Interest Expense	.00	.00	.00
06-51-55-47-	Loan Fees	.00	.00	.00
06-51-55-47-	Bad Debt-Uncollectible	.00	.00	.00
06-51-55-47-	Muni Solid Waste Surcharge	4,809.52	14,000.00	14,000.00
06-51-55-47-	Taxes, Governmental Fees	.00	.00	.00
06-51-55-47-	Sales and Use Tax	.00	.00	.00
06-51-55-47-	Loss on Fixed Asset Disposal	.00	.00	.00
06-51-55-47-	C&D Closure Cost	.00	.00	.00
06-51-55-47-	C&D Post Closure Cost	.00	.00	.00
06-51-55-47-	Landfill Post Closure Cost	.00	.00	.00
06-51-55-47-	Landfill Closure Cost	72,464.88	.00	.00
06-51-55-47-	Transfer to Internal Svc	80,909.04	48,150.00	87,666.67
06-51-55-47-	Internal Svc-Legal	.00	.00	.00
06-51-55-47-	Internal Svc-MIS	.00	.00	.00
06-51-55-47-	Internal Svc-Streets	.00	.00	.00
06-51-55-47-	Internal Svc-Risk Management	.00	.00	.00
06-51-55-47-	Internal Svc-Whse Purchasing	.00	.00	.00
06-51-55-47-	Internal Svc-Finance	.00	.00	.00
06-51-55-47-	Internal Svc-Fleet Services	.00	.00	.00
06-51-55-47-	System Contingency	.00	5,000.00	5,000.00
06-51-55-57-	Depreciation Expense	194,264.52	.00	.00
06-51-55-59-	Landfill Expansion	.00	.00	.00
06-51-55-59-	Capital Outlay-Buildings	5,375.00	56,000.00	50,000.00
06-51-55-59-	Capital Outlay-Office Equip	.00	.00	.00
06-51-55-59-	Capital Outlay-Computers	.00	.00	.00
06-51-55-59-	Capital Outlay-Mach, Equip	11,663.42	1,215,000.00	280,685.68
06-51-55-59-	Baler Facility Equipment	.00	.00	.00
06-51-55-59-	Capital Outlay-Vehicles	.00	.00	.00
06-51-55-59-	Capital Outlay-Other Improv	.00	44,000.00	429,555.00
06-51-99-43-	Fiscal Agent Services	.00	.00	.00
06-51-99-58-	Revenue Bond-Interest	.00	.00	.00
06-51-99-58-	Revenue Bond-Principal	.00	.00	.00
06-51-99-58-	Baler Loan - Fees	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Public Works:		3,359,724.14	5,327,309.17	4,832,483.70
<b>Public Works</b>				
06-52-99-58-	Baler Loan - Principal	.00	124,057.00	236,671.73
06-52-99-58-	Baler Loan - Interest	19,759.56	22,974.00	64,799.79
06-52-99-58-	Baler Loan - Fees	.00	.00	.00
Total Public Works:		19,759.56	147,031.00	301,471.52
Refuse Fund Revenue Total:		2,302,470.18	3,021,001.00	3,035,692.00
Refuse Fund Expenditure Total:		1,548,130.75	3,021,001.00	2,969,774.10
Total Refuse Fund:		754,339.43	.00	65,917.90

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Sewer Fund</b>				
<b>Public Works</b>				
<b>Transfers</b>				
07-00-00-38-	Note Proceeds	.00	.00	650,000.00
Total Transfers:		.00	.00	650,000.00
Total Public Works:		.00	.00	650,000.00
<b>Public Works</b>				
<b>Transfers</b>				
07-52-50-33-	Other Local Govt Support	.00	.00	.00
Total Transfers:		.00	.00	.00
<b>Charges for Services</b>				
07-52-50-34-	Other Sales, Services	1,050.99	1,000.00	500.00
Total Charges for Services:		1,050.99	1,000.00	500.00
<b>User Fees</b>				
07-52-50-35-	Residential - City	409,718.61	385,125.00	385,000.00
07-52-50-35-	Residential-Rural	1,624.78	4,000.00	4,000.00
07-52-50-35-	Commercial	146,633.00	152,750.00	153,000.00
07-52-50-35-	Industrial	63,594.58	63,125.00	47,000.00
07-52-50-35-	Interdepartmental Sales	5,598.79	3,500.00	3,500.00
07-52-50-35-	Penalties	7,752.59	5,000.00	5,000.00
07-52-50-35-	Rate Increase Revenues	.00	.00	.00
Total User Fees:		634,922.35	613,500.00	597,500.00
<b>Interest, Rents, Donations</b>				
07-52-50-37-	Land Lease	36,150.00	45,250.00	45,000.00
07-52-50-37-	Interest Income	20,708.89	8,000.00	10,000.00
07-52-50-37-	Restricted Reserves Interest	.00	.00	.00
07-52-50-37-	Surplus, Salvage Sales	.00	200.00	.00
Total Interest, Rents, Donations:		56,858.89	53,450.00	55,000.00
<b>Other Revenue</b>				
07-52-50-38-	Damage Reimbursement	9,319.73	2,500.00	.00
07-52-50-38-	Sales Tax Collection Fee	.00	.00	.00
07-52-50-38-	Bad Debt Collected	.00	100.00	.00
07-52-50-38-	Gain or Loss on Fixed Assets	.00	.00	.00
Total Other Revenue:		9,319.73	2,600.00	.00
<b>Transfers</b>				
07-52-50-39-	Transfer (to) from Gen Fund	180,000.00-	75,500.00-	71,760.00-
07-52-50-39-	Cont(To)/From Ret Earnings	.00	107,500.00	245,000.00
07-52-50-39-	Transfer-Capital Reserve	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
07-52-50-39-	Trans To-From Restricted Fund	.00	.00	.00
07-52-50-39-	Transfer-Construction Reserve	.00	.00	.00
07-52-50-39-	Transfer-Equipment Reserve	.00	.00	.00
Total Transfers:		180,000.00-	32,000.00	173,240.00
07-52-58-41-	Regular Employee Salaries	83,096.01	93,500.99	83,068.66
07-52-58-41-	Temporary Employee Salary	.00	8,000.00	8,000.00
07-52-58-41-	Overtime Wages	6,317.06	4,500.00	6,000.00
07-52-58-41-	Call Back Pay	.00	2.40	5,500.00
07-52-58-41-	Holiday Worked Overtime	318.17	.00	.00
07-52-58-41-	On Call Pay	1,101.94	2.40	.00
07-52-58-41-	Merit Raise	.00	.00	.00
07-52-58-42-	FICA	5,541.05	5,797.34	6,359.26
07-52-58-42-	Medicare	1,295.73	1,355.84	1,487.25
07-52-58-42-	Workers Compensation	7,819.62	12,561.20	4,427.66
07-52-58-42-	General Employee Pension	4,092.97	5,610.33	6,154.12
07-52-58-42-	Employee Health, Life Ins	14,352.00	19,845.00	16,710.00
07-52-58-42-	Employee Assistance Program	.00	.00	.00
07-52-58-42-	Employee Medical Services	.00	500.00	500.00
07-52-58-42-	Conferences, Cont Education	2,923.41	2,500.00	3,000.00
07-52-58-42-	Tuition Reimbursements	.00	.00	.00
07-52-58-43-	Bad Debt Collection Svc	.00	.00	.00
07-52-58-43-	Professional Engineering Svcs	3,940.00	13,000.00	10,000.00
07-52-58-43-	Other Technical Services	.00	.00	.00
07-52-58-43-	Medical Services	.00	.00	.00
07-52-58-43-	Other Contract Operating Svcs	730.44	35,500.00	30,000.00
07-52-58-43-	DOT Testing	.00	.00	.00
07-52-58-43-	Water Testing Services	2,565.00	5,000.00	5,500.00
07-52-58-44-	Building, Office Rent	10,500.00	10,500.00	10,500.00
07-52-58-44-	Other Rents	.00	.00	.00
07-52-58-44-	Membership Dues	268.00-	600.00	600.00
07-52-58-44-	Database Subscriptions	.00	.00	.00
07-52-58-44-	Employment Required Licenses	1,030.00	1,000.00	700.00
07-52-58-44-	Legal, Public Notices	49.87	300.00	500.00
07-52-58-44-	Contract Printing Expense	.00	.00	.00
07-52-58-44-	Mail, Delivery Services	.00	.00	.00
07-52-58-44-	Materials Expense Inventory	.00	.00	.00
07-52-58-44-	Utilities Reimbursed	3,674.98	.00	.00
07-52-58-44-	Electricity	25,659.29	27,000.00	30,000.00
07-52-58-44-	Water-Sewer	.00	100.00	100.00
07-52-58-44-	Refuse	.00	.00	.00
07-52-58-44-	Telephone Line Expense	660.84	1,800.00	1,800.00
07-52-58-44-	Long Distance Expense	.00	.00	.00
07-52-58-44-	Telephone Maintenance Exp	.00	.00	.00
07-52-58-44-	Cellular Telephone Expense	1,452.50	1,800.00	1,800.00
07-52-58-44-	Internet Operating Expense	140.00	500.00	500.00
07-52-58-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
07-52-58-44-	CNTSVC Other	.00	.00	.00
07-52-58-44-	NRCNTSVC-Office Mach and Equ	.00	2,000.00	2,000.00
07-52-58-44-	NRCNTSVC-Vehicle Repair Mtc	334.40	10,500.00	10,000.00
07-52-58-44-	NRCNTSVC-Building Public Wrks	3,298.59	5,000.00	5,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
07-52-58-44-	NRCNTSVC-Communication Equi	.00	9,700.00	.00
07-52-58-44-	NRCNTSVC-Veh, Equip, Tire Rep	28.00	300.00	500.00
07-52-58-44-	Utility Locate Services	214.74	300.00	500.00
07-52-58-44-	NRCNTSVC-Other Mach, Equip	9,175.68	10,000.00	10,000.00
07-52-58-45-	Office Supplies	170.64	200.00	200.00
07-52-58-45-	Computer Supplies	.00	.00	.00
07-52-58-45-	Other Supplies	1,061.90	1,000.00	1,000.00
07-52-58-45-	Uniforms	.00	.00	.00
07-52-58-45-	Protective Gear	559.11	5,500.00	5,500.00
07-52-58-45-	Safety Commodities	1,777.02	14,635.00	15,000.00
07-52-58-45-	Office Furniture, Equipment	34.99	200.00	500.00
07-52-58-45-	Small Tools, Equipment	3,522.67	5,000.00	5,000.00
07-52-58-45-	Bottled Gas	76.66	100.00	200.00
07-52-58-45-	Fuel,Oil,Lube-Veh,Mach,Equip	8,662.64	11,000.00	12,000.00
07-52-58-45-	Parts-Vehicle, Mach, Equip	14,277.41	24,450.00	25,000.00
07-52-58-45-	Tires-Vehicle, Equipment	3,101.70	8,000.00	5,000.00
07-52-58-45-	Bldg Maintenance Material	64.21	500.00	500.00
07-52-58-45-	Concrete	.00	2,000.00	2,000.00
07-52-58-45-	Stone, Gravel	.00	2,600.00	3,000.00
07-52-58-45-	Herbicides, Pesticides	2,506.18	3,000.00	3,000.00
07-52-58-46-	Water, Sewer Line Material	1,169.00	10,000.00	10,000.00
07-52-58-46-	Other Chemicals	.00	1,400.00	1,000.00
07-52-58-47-	Bank Fee	.00	.00	.00
07-52-58-47-	Bad Debt-Uncollectible	1,147.26	.00	.00
07-52-58-47-	Sales and Use Tax	.00	.00	.00
07-52-58-47-	Loss On Sale Of Inventory	.00	.00	.00
07-52-58-47-	Loss on Fixed Asset Disposal	.00	.00	.00
07-52-58-47-	Inventory Adjustments	139.54-	.00	.00
07-52-58-47-	Transfer to Internal Svc	126,191.04	21,900.00	28,607.76
07-52-58-47-	Internal Svc-Legal	.00	.00	.00
07-52-58-47-	Internal Svc-MIS	.00	.00	.00
07-52-58-47-	Transfer to Entrp Int Serv	49,899.96	126,470.50	43,874.32
07-52-58-47-	Internal Svc-Whse Purchasing	.00	.00	.00
07-52-58-47-	Internal Svc-Finance	.00	.00	.00
07-52-58-47-	Internal Svc-Fleet Services	.00	.00	.00
07-52-58-47-	System Contingency	.00	22,269.00	.00
07-52-58-57-	Depreciation Expense	221,270.42	.00	.00
07-52-58-59-	Capital Outlay-Buildings	.00	.00	.00
07-52-58-59-	Storage Building	.00	.00	.00
07-52-58-59-	Lift Station Improvement	.00	83,000.00	.00
07-52-58-59-	Capital Outlay-Office Equip	.00	.00	.00
07-52-58-59-	Capital Outlay-Computers	.00	.00	.00
07-52-58-59-	Capital Outlay-Mach, Equip	.00	.00	650,000.00
07-52-58-59-	310 Backhoe	.00	.00	.00
07-52-58-59-	Capital Outlay-Vehicles	.00	.00	.00
07-52-58-59-	Capital Outlay-Reserves	.00	.00	.00
07-52-58-59-	Capital Outlay-Other Improv	.00	70,250.00	400,000.00
Total Public Works:		1,147,549.52	1,405,100.00	2,298,829.03

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Sewer Fund Revenue Total:		<u>522,151.96</u>	<u>702,550.00</u>	<u>1,476,240.00</u>
Sewer Fund Expenditure Total:		<u>625,397.56</u>	<u>702,550.00</u>	<u>1,472,589.03</u>
Total Sewer Fund:		<u>103,245.60-</u>	<u>.00</u>	<u>3,650.97</u>

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Water Fund</b>				
<b>Public Works</b>				
<b>Transfers</b>				
08-00-00-38-	Note Proceeds	.00	.00	3,300,000.00
Total Transfers:		.00	.00	3,300,000.00
Total Public Works:		.00	.00	3,300,000.00
<b>Public Works</b>				
<b>Revenues-Intergovernmental</b>				
08-52-50-33-	CRP Program-Federal	.00	.00	.00
08-52-50-33-	State Revolving Loan	.00	.00	.00
08-52-50-33-	NDEQ Grant	.00	.00	.00
08-52-50-33-	NRD Reimbursement	.00	.00	.00
08-52-50-33-	Revenue-Miscellaneous State	.00	.00	.00
Total Revenues-Intergovernmental:		.00	.00	.00
<b>Charges for services</b>				
08-52-50-34-	Salary Reimbursement	.00	.00	.00
08-52-50-34-	Other Sales, Services	5,594.11	9,000.00	7,500.00
Total Charges for services:		5,594.11	9,000.00	7,500.00
<b>User Fees</b>				
08-52-50-35-	Residential-City	1,347,222.83	1,252,000.00	1,252,000.00
08-52-50-35-	Residential-Rural	2,205.69	2,000.00	2,000.00
08-52-50-35-	Commercial	483,693.91	477,000.00	477,000.00
08-52-50-35-	Industrial	96,334.54	86,000.00	85,000.00
08-52-50-35-	Interdepartmental Sales	57,413.43	54,000.00	54,000.00
08-52-50-35-	Penalties	18,180.28	14,000.00	15,000.00
Total User Fees:		2,005,050.68	1,885,000.00	1,885,000.00
<b>Special Assessments Revenue</b>				
08-52-50-36-	Special Assessments-Principal	.00	.00	.00
08-52-50-36-	Special Assessments-Interest	.00	.00	.00
Total Special Assessments Revenue:		.00	.00	.00
<b>Interest, Rents, Donations</b>				
08-52-50-37-	Farm Income	.00	10,000.00	15,000.00
08-52-50-37-	Water Meter Use	442.52	.00	.00
08-52-50-37-	Interest Income	73,423.45	20,000.00	25,000.00
08-52-50-37-	Restricted Reserves Interest	.00	.00	.00
08-52-50-37-	Interest Income-BANS	.00	.00	.00
08-52-50-37-	Surplus, Salvage Sales	.00	500.00	500.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Interest, Rents, Donations:				
		73,865.97	30,500.00	40,500.00
<b>Other Revenue</b>				
08-52-50-38-	Other Revenue	.00	.00	.00
08-52-50-38-	Damage Reimbursement	48,193.48	20,000.00	20,000.00
08-52-50-38-	Sales Tax Collection Fee	.00	.00	.00
08-52-50-38-	Bad Debt Collected	.00	100.00	100.00
08-52-50-38-	Bond Proceeds	.00	.00	.00
08-52-50-38-	Gain or Loss on Fixed Assets	.00	.00	.00
08-52-50-38-	Long and Short	.08	.00	.00
Total Other Revenue:				
		48,193.56	20,100.00	20,100.00
<b>Transfers</b>				
08-52-50-39-	Transfer to General Fund	420,000.00-	228,000.00-	227,100.00-
08-52-50-39-	Cont(To)/From Ret Earnings	.00	1,211,050.00	355,100.00
08-52-50-39-	Transfer-Capital Reserve	.00	.00	.00
08-52-50-39-	Trans To-From Restricted Fund	.00	.00	.00
Total Transfers:				
		420,000.00-	983,050.00	128,000.00
08-52-50-47-	Bank Fees	.00	.00	.00
08-52-50-47-	Credit Card Fees	9.16	.00	.00
08-52-50-47-	Sales and Use Tax	22.39	.00	.00
08-52-50-47-	Transfer to Internal Svc	186,165.00	43,800.00	135,236.72
08-52-50-47-	Transfer to Entrp Int Serv	69,900.00	136,199.00	127,429.26
08-52-51-41-	Regular Employee Salaries	99,162.99	93,705.19	84,103.83
08-52-51-41-	Temporary Employee Salary	.00	.00	5,000.00
08-52-51-41-	Overtime Wages	8,070.73	5,000.00	6,000.00
08-52-51-41-	Call Back Pay	.00	3.00	.00
08-52-51-41-	Holiday Worked Overtime	400.48	500.00	200.00
08-52-51-41-	On Call Pay	1,378.22	3.00	.00
08-52-51-41-	Merit Raise	.00	.00	.00
08-52-51-42-	FICA	6,601.88	5,964.56	6,001.84
08-52-51-42-	Medicare	1,544.15	1,394.93	1,403.66
08-52-51-42-	Workers Compensation	9,394.39	13,212.83	4,257.87
08-52-51-42-	General Employee Pension	4,141.55	5,772.14	5,808.23
08-52-51-42-	Employee Health, Life Ins	15,456.00	21,735.00	17,130.00
08-52-51-42-	Employee Assistance Program	.00	.00	.00
08-52-51-42-	Employee Medical Services	.00	.00	.00
08-52-51-42-	Conferences, Cont Education	1,999.08	12,500.00	12,000.00
08-52-51-43-	Professional Engineering Svcs	3,400.00	3,500.00	4,000.00
08-52-51-43-	Other Technical Services	.00	10,000.00	20,000.00
08-52-51-43-	DOT Testing	.00	.00	.00
08-52-51-43-	Water Testing Services	9,935.20	15,000.00	16,000.00
08-52-51-44-	Building, Office Rent	8,400.00	8,400.00	8,400.00
08-52-51-44-	Membership Dues	.00	500.50	600.00
08-52-51-44-	Permits, Licenses	.00	500.00	600.00
08-52-51-44-	Legal, Public Notices	.00	500.00	600.00
08-52-51-44-	Mail, Delivery Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
08-52-51-44-	Utilities Reimbursed	2,690.57	3,000.00	.00
08-52-51-44-	Electricity	235,592.41	250,000.00	250,000.00
08-52-51-44-	Water-Sewer	.00	.00	.00
08-52-51-44-	Modem Operating Expense	.00	.00	.00
08-52-51-44-	CNTSVC Other	7,938.83	10,000.00	10,000.00
08-52-51-44-	NRCNTSVC-Vehicle Repair Mtc	144.64	1,500.00	1,500.00
08-52-51-44-	NRCNTSVC-Building Public Wrks	888.10	1,000.00	1,000.00
08-52-51-44-	NRCNTSVC-Communication Equi	.00	.00	.00
08-52-51-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	1,500.00	1,500.00
08-52-51-44-	NRCNTSVC-Other Mach, Equip	9,148.36	11,000.00	10,000.00
08-52-51-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
08-52-51-45-	Office Supplies	.00	.00	.00
08-52-51-45-	Profess Books, Education	.00	.00	.00
08-52-51-45-	Other Supplies	1,146.67	3,000.00	3,000.00
08-52-51-45-	Uniforms	.00	.00	.00
08-52-51-45-	Protective Gear	70.61	5,500.00	5,500.00
08-52-51-45-	Safety Commodities	344.11	200.00	200.00
08-52-51-45-	Small Tools, Equipment	242.45	9,000.00	10,000.00
08-52-51-45-	Fuel,Oil,Lube-Veh,Mach,Equip	8,373.62	11,500.00	10,000.00
08-52-51-45-	Parts-Vehicle, Mach, Equip	3,079.55	3,000.00	3,000.00
08-52-51-45-	Tires-Vehicle, Equipment	239.37	1,200.00	1,500.00
08-52-51-45-	Bldg Maintenance Material	1,484.87	1,200.00	1,500.00
08-52-51-45-	Other Replacement Parts	3,412.18	6,000.00	8,000.00
08-52-51-46-	Other Chemicals	90,962.99	97,000.00	65,000.00
08-52-51-47-	System Contingency	.00	50,000.00	50,000.00
08-52-51-55-	New Test Well	.00	.00	.00
08-52-51-55-	Niobrara Main	.00	.00	.00
08-52-51-55-	Water Quality, Quantity Imp	.00	.00	.00
08-52-51-55-	Arsenic Removal Project	.00	.00	.00
08-52-51-55-	Airport Arsenic System	.00	.00	.00
08-52-51-57-	Depreciation Expense	363,210.51	.00	.00
08-52-51-59-	Well Field	.00	.00	.00
08-52-52-41-	Regular Employee Salaries	161,337.65	189,134.24	214,284.86
08-52-52-41-	Temporary Employee Salary	.00	6,539.18	8,000.00
08-52-52-41-	Overtime Wages	17,398.24	7,500.00	20,000.00
08-52-52-41-	Call Back Pay	.00	6.60	.00
08-52-52-41-	Holiday Worked Overtime	879.64	.00	100.00
08-52-52-41-	On Call Pay	3,031.81	6.60	4,000.00
08-52-52-41-	Merit Raise	.00	.00	.00
08-52-52-42-	FICA	11,796.38	11,977.43	15,290.74
08-52-52-42-	Medicare	2,758.90	2,801.17	3,576.06
08-52-52-42-	Workers Compensation	16,795.97	26,811.93	10,753.34
08-52-52-42-	General Employee Pension	8,249.04	11,198.70	14,797.49
08-52-52-42-	Employee Health, Life Ins	43,608.00	44,415.00	46,740.00
08-52-52-42-	Employee Assistance Program	.00	.00	.00
08-52-52-42-	Employee Medical Services	.00	500.00	500.00
08-52-52-42-	Conferences, Cont Education	4,299.13	2,000.00	2,000.00
08-52-52-43-	Tuition Reimbursement	.00	.00	.00
08-52-52-43-	Professional Engineering Svcs	.00	10,000.00	10,000.00
08-52-52-43-	Other Technical Services	.00	.00	.00
08-52-52-43-	DOT Testing	.00	.00	.00
08-52-52-43-	Water Testing Services	4,436.47	6,000.00	7,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
08-52-52-44-	Machine, Equipment Rent	.00	.00	.00
08-52-52-44-	Membership Dues	550.00	900.00	900.00
08-52-52-44-	Professional Subscriptions	.00	.00	.00
08-52-52-44-	Database Subscriptions	.00	.00	.00
08-52-52-44-	Permits, Licenses	143.75-	.00	.00
08-52-52-44-	Legal, Public Notices	.00	.00	500.00
08-52-52-44-	Other Advertising Services	853.10	1,000.00	1,000.00
08-52-52-44-	Contract Printing Expense	.00	.00	.00
08-52-52-44-	Mail, Delivery Services	150.85	.00	5,000.00
08-52-52-44-	Materials Expense Inventory	.00	.00	.00
08-52-52-44-	Electricity	13,950.21	5,000.00	5,500.00
08-52-52-44-	Water-Sewer	50.24	500.00	500.00
08-52-52-44-	Refuse	288.45	600.00	300.00
08-52-52-44-	Telephone Line Expense	.12	.00	.00
08-52-52-44-	Long Distance Expense	.06	.00	.00
08-52-52-44-	Modem Operating Expense	.00	.00	.00
08-52-52-44-	CNTSVC Other	114,691.86	150,869.00	.00
08-52-52-44-	NRCNTSVC-Vehicle Repair Mtc	3,939.93	8,500.00	8,500.00
08-52-52-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
08-52-52-44-	NRCNTSVC-Communication Equi	.00	1,000.00	1,000.00
08-52-52-44-	NRCNTSVC-Veh, Equip, Tire Rep	128.00	800.00	300.00
08-52-52-44-	Utility Locate Services	214.73	300.00	300.00
08-52-52-44-	NRCNTSVC-Other Mach, Equip	2,248.84	2,500.00	3,000.00
08-52-52-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
08-52-52-45-	Office Supplies	312.54	1,000.00	1,000.00
08-52-52-45-	Computer Supplies	.00	.00	.00
08-52-52-45-	Profess Books, Education	.00	200.00	200.00
08-52-52-45-	Other Supplies	588.90	500.00	500.00
08-52-52-45-	Safety Commodities	4,022.47	6,000.00	4,500.00
08-52-52-45-	Office Furniture, Equipment	117.93	500.00	500.00
08-52-52-45-	Office Machinery, Equip Parts	.00	.00	.00
08-52-52-45-	Small Tools, Equipment	1,691.09	2,000.00	2,000.00
08-52-52-45-	Bottled Gas	.00	100.00	200.00
08-52-52-45-	Fuel,Oil,Lube-Veh,Mach,Equip	61.10	3,500.00	3,500.00
08-52-52-45-	Parts-Vehicle, Mach, Equip	3,471.48	6,000.00	5,000.00
08-52-52-45-	Tires-Vehicle, Equipment	.00	1,600.00	2,000.00
08-52-52-45-	Bldg Maintenance Material	.00	.00	.00
08-52-52-45-	Concrete	.00	500.00	1,000.00
08-52-52-45-	Stone, Gravel	124.76	1,000.00	1,000.00
08-52-52-45-	Other Replacement Parts	.00	8,600.00	60,000.00
08-52-52-45-	Trees	.00	.00	.00
08-52-52-45-	Herbicides, Pesticides	5,345.00	1,000.00	2,000.00
08-52-52-46-	Other Chemicals	.00	.00	.00
08-52-52-46-	Water Meters	4,175.64	5,000.00	5,000.00
08-52-52-46-	Water, Sewer Line Material	7,715.32	8,000.00	8,000.00
08-52-52-46-	Hydrants	.00	.00	.00
08-52-52-46-	Backflow Prevention	.00	1,500.00	1,500.00
08-52-52-46-	Other Public Works Material	.00	.00	.00
08-52-52-47-	Bank Fees	.00	.00	.00
08-52-52-47-	Bad Debt-Uncollectible	5,186.91	.00	.00
08-52-52-47-	Loss on Sale of Inventory	.00	.00	.00
08-52-52-47-	Loss on Fixed Asset Disposal	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
08-52-52-47-	Inventory Adjustments	8,858.62	.00	.00
08-52-52-47-	Transfer to Internal Svc	.00	.00	.00
08-52-52-47-	Internal Svc-Legal	.00	.00	.00
08-52-52-47-	Internal Svc-MIS	.00	.00	.00
08-52-52-47-	Transfer to Entrp Int Serv	.00	.00	.00
08-52-52-47-	Internal Svc-Whse Purchasing	.00	.00	.00
08-52-52-47-	Internal Svc-Finance	.00	.00	.00
08-52-52-47-	Internal Svc-Fleet Services	.00	.00	.00
08-52-52-47-	System Contingency	.00	30,000.00	5,000.00
08-52-52-55-	Elkhorn Water Tower	.00	.00	.00
08-52-52-55-	Water Mains	.00	.00	.00
08-52-52-55-	8th St Mississippi to Flack	.00	.00	.00
08-52-52-55-	9th St & Big Horn Water Line	.00	.00	.00
08-52-52-55-	Emerson & Burnham Well	.00	.00	.00
08-52-52-55-	Capital Outlay-Buildings	.00	500,000.00	.00
08-52-52-55-	18th & Colorado Well	.00	.00	.00
08-52-52-55-	3rd-10th Street Toluca Main	.00	.00	.00
08-52-52-55-	Airport System Abandonment	.00	.00	.00
08-52-52-57-	Depreciation Expense	.00	.00	.00
08-52-52-59-	Capital Outlay-Land	.00	.00	.00
08-52-52-59-	Capital Outlay-Buildings	.00	.00	.00
08-52-52-59-	Storage Building	.00	.00	.00
08-52-52-59-	Buildings-Well Field	.00	.00	.00
08-52-52-59-	Museum Addition	.00	.00	.00
08-52-52-59-	Capital Outlay-Office Equip	.00	.00	.00
08-52-52-59-	Capital Outlay-Reverse 911	.00	.00	.00
08-52-52-59-	Capital Outlay-Mach, Equip	.40-	520,000.00	2,175,000.00
08-52-52-59-	Wellfield Scada Equipment	.00	.00	.00
08-52-52-59-	Water Scada Equipment	.00	.00	.00
08-52-52-59-	Capital Outlay-Vehicles	.00	113,000.00	.00
08-52-52-59-	Capital Outlay-Reserves	.00	.00	.00
08-52-52-59-	Capital Outlay-Other Improv	.00	80,000.00	1,535,000.00
08-52-57-41-	Regular Employee Salaries	.00	.00	.00
08-52-57-41-	Temporary Employee Salary	.00	.00	.00
08-52-57-41-	Overtime Wages	.00	.00	.00
08-52-57-41-	Holiday Worked Overtime	.00	.00	.00
08-52-57-41-	On Call Pay	.00	.00	.00
08-52-57-41-	Merit Raise	.00	.00	.00
08-52-57-42-	FICA	.00	.00	.00
08-52-57-42-	Medicare	.00	.00	.00
08-52-57-42-	Workers Compensation	.00	.00	.00
08-52-57-42-	General Employee Pension	.00	.00	.00
08-52-57-42-	Employee Health, Life Ins	.00	.00	.00
08-52-57-42-	Employee Assistance Program	.00	.00	.00
08-52-57-42-	Employee Medical Services	.00	.00	.00
08-52-57-42-	Conferences, Cont Education	.00	.00	.00
08-52-57-43-	Professional Engineering Svcs	.00	.00	.00
08-52-57-43-	DOT Testing	.00	.00	.00
08-52-57-44-	Other Rents	.00	.00	.00
08-52-57-44-	Permits, Licenses	.00	.00	.00
08-52-57-44-	Employment Required Licenses	.00	.00	.00
08-52-57-44-	Water-Sewer	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
08-52-57-44-	CNTSVC Other	.00	.00	.00
08-52-57-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
08-52-57-44-	NRCNTSVC-Communication Equi	.00	.00	.00
08-52-57-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
08-52-57-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
08-52-57-45-	Other Supplies	.00	.00	.00
08-52-57-45-	Safety Commodities	.00	.00	.00
08-52-57-45-	Small Tools, Equipment	.00	.00	.00
08-52-57-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
08-52-57-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
08-52-57-45-	Tires-Vehicle, Equipment	.00	.00	.00
08-52-57-45-	Seed, Sod	.00	.00	.00
08-52-57-46-	Water, Sewer Line Material	.00	.00	.00
08-52-57-46-	Irrigation Material	.00	.00	.00
08-52-57-47-	Transfer to Parks	.00	.00	.00
08-52-57-59-	Capital Outlay-Vehicles	.00	.00	.00
08-52-99-43-	Fiscal Agent	.00	.00	.00
08-52-99-58-	Revenue Bond-Principal	.00	290,000.00	280,938.59
08-52-99-58-	BANS Repayment	.00	.00	.00
08-52-99-58-	SRF Principal Payment	.00	.00	.00
08-52-99-58-	ARRA Principal Payment	.00	.00	.00
08-52-99-58-	Revenue Bond-Interest	10,780.83	13,000.00	7,225.00
08-52-99-58-	BANS-Interest	.00	.00	.00
08-52-99-58-	SRF Interest Expense	.00	.00	.00
08-52-99-58-	ARRA Interest Expense	.00	.00	.00
Total Public Works:		3,331,621.44	5,855,300.00	7,452,477.49
Water Fund Revenue Total:		1,712,704.32	2,927,650.00	5,381,100.00
Water Fund Expenditure Total:		1,618,917.12	2,927,650.00	5,371,377.49
Total Water Fund:		93,787.20	.00	9,722.51

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Golf Course</b>				
<b>Cultural and Leisure Services</b>				
<b>Charges for Services</b>				
21-71-75-34-	Credit Card Fees - Collected	6,706.51	4,200.00	4,500.00
21-71-75-34-	Salary Reimbursement	.00	.00	.00
21-71-75-34-	Gift Certificate - Membership	.00	8,400.00	10,000.00
21-71-75-34-	Other Sales, Services	145,801.07	120,000.00	112,000.00
21-71-75-34-	Golf Lessons	3,720.00	5,000.00	5,000.00
21-71-75-34-	Club Repair	925.00	800.00	800.00
21-71-75-34-	Range Fees	10,492.57	9,975.00	9,500.00
21-71-75-34-	Annual Membership	137,766.50	127,600.00	150,000.00
21-71-75-34-	Green Fees-Daily	98,418.29	80,850.00	75,500.00
21-71-75-34-	Green Fees-Special	.00	11,550.00	.00
21-71-75-34-	Locker Rental-Golf	2,750.00	3,465.00	5,500.00
21-71-75-34-	Cart Storage	36,584.10	39,270.00	42,000.00
21-71-75-34-	Cart Trail Fees	5,451.00	6,500.00	6,500.00
21-71-75-34-	Cart Rental	82,848.63	75,076.00	80,000.00
21-71-75-34-	Extra Cart Gas	.00	.00	.00
21-71-75-34-	Clubhouse Rent	4,800.00	5,040.00	5,000.00
	<b>Total Charges for Services:</b>	<b>536,263.67</b>	<b>497,726.00</b>	<b>506,300.00</b>
<b>User Fees</b>				
21-71-75-35-	Rate Increase Revenues	.00	.00	.00
	<b>Total User Fees:</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Rents, Interests, Donations</b>				
21-71-75-37-	Interest Income	6,745.24	1,450.00	2,000.00
21-71-75-37-	Grants	.00	.00	.00
21-71-75-37-	Donations	.00	.00	.00
21-71-75-37-	Surplus, Salvage Sales	.00	.00	.00
	<b>Total Rents, Interests, Donations:</b>	<b>6,745.24</b>	<b>1,450.00</b>	<b>2,000.00</b>
<b>Other Revenue</b>				
21-71-75-38-	Revenue-Miscellaneous	.50	1,000.00	850.00
21-71-75-38-	Misc Pro Reimbursement	.00	.00	.00
21-71-75-38-	Damage Reimbursement	26,876.46	.00	.00
21-71-75-38-	Sales Tax Collection Fee	712.36-	500.00	751.00
21-71-75-38-	Bad Debt Collected	.00	.00	.00
21-71-75-38-	Loans To-From Other Funds	.00	.00	.00
21-71-75-38-	Loan to Golf Course	.00	.00	.00
21-71-75-38-	Gain or Loss on Fixed Assets	.00	.00	.00
21-71-75-38-	Cash Long and Short	829.75	.00	.00
	<b>Total Other Revenue:</b>	<b>26,994.35</b>	<b>1,500.00</b>	<b>1,601.00</b>
<b>Transfers</b>				
21-71-75-39-	Cash Long and Short	.00	.00	.00
21-71-75-39-	Transfer-General Fund	116,220.00	107,240.00	500,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
21-71-75-39-	Cont(To)/From Fund Balance	.00	160,000.00	10,000.00
21-71-75-39-	Transfers-Comm Betterment	.00	.00	.00
21-71-75-39-	Trans To-From Restricted Fund	.00	.00	.00
21-71-75-39-	Trans To-From Debt Reserve	.00	.00	.00
Total Transfers:		116,220.00	267,240.00	510,000.00
21-71-75-41-	Regular Employee Salaries	207,967.27	172,261.58	182,663.70
21-71-75-41-	Temporary Employee Salary	16,322.19	18,000.00	21,000.00
21-71-75-41-	Pro Shop Help	13,902.51	22,000.00	25,000.00
21-71-75-41-	Overtime Wages	11,425.29	9,000.00	10,000.00
21-71-75-41-	Holiday Worked Overtime	1,412.08	1,000.00	1,000.00
21-71-75-41-	Classification Study Allowance	.00	.00	.00
21-71-75-41-	Merit Raise	.00	.00	.00
21-71-75-42-	FICA	15,327.53	14,452.90	16,099.15
21-71-75-42-	Medicare	3,584.61	3,815.12	3,765.12
21-71-75-42-	Workers Compensation	5,317.13	7,694.72	3,675.91
21-71-75-42-	General Employee Pension	6,962.35	10,986.68	15,579.82
21-71-75-42-	Employee Health, Life Ins	33,672.00	38,430.00	40,260.00
21-71-75-42-	Employee Assistance Program	.00	.00	.00
21-71-75-42-	Employee Medical Services	85.00	.00	.00
21-71-75-42-	Conferences, Cont Education	532.59	850.00	850.00
21-71-75-42-	Other Rents	.00	850.00	850.00
21-71-75-43-	Auditing Services	.00	.00	.00
21-71-75-43-	Fiscal Agent Services	.00	.00	.00
21-71-75-43-	Professional Engineering Svcs	.00	.00	.00
21-71-75-43-	Other Technical Services	.00	.00	.00
21-71-75-43-	Golf Pro	.00	17,000.00	17,000.00
21-71-75-43-	Locker Rent Sharing	.00	850.00	.00
21-71-75-43-	Contract Custodial Services	5,250.00	8,350.00	10,000.00
21-71-75-43-	Other Contract Operating Svcs	.00	.00	.00
21-71-75-43-	DOT Testing	.00	.00	.00
21-71-75-44-	Building, Office Rent	.00	.00	.00
21-71-75-44-	Machine, Equipment Rent	24,157.60	27,200.00	35,000.00
21-71-75-44-	Membership Dues	1,319.00	1,875.00	2,000.00
21-71-75-44-	Legal, Public Notices	29.36	300.00	200.00
21-71-75-44-	Other Advertising Services	926.00	2,000.00	1,500.00
21-71-75-44-	Mail, Delivery Services	131.81	300.00	300.00
21-71-75-44-	Electricity	36,769.38	37,300.00	38,000.00
21-71-75-44-	Water-Sewer	4,128.42	4,000.00	4,000.00
21-71-75-44-	Refuse	2,882.40	2,400.00	3,800.00
21-71-75-44-	Natural Gas	2,261.36	3,500.00	3,500.00
21-71-75-44-	Telephone Line Expense	1,919.29	2,200.00	2,200.00
21-71-75-44-	Long Distance Expense	.00	.00	.00
21-71-75-44-	Modem Operating Expense	.00	.00	.00
21-71-75-44-	Cellular Telephone Expense	163.27	600.00	600.00
21-71-75-44-	PMCNTSVC-Office Mach, Equip	750.00	2,500.00	2,500.00
21-71-75-44-	CNTSVC Other	4,357.50	5,000.00	5,000.00
21-71-75-44-	NRCNTSVC-Vehicle Repair Mtc	420.16	3,000.00	4,000.00
21-71-75-44-	NRCNTSVC-Building Public Wrks	2,604.32	5,100.00	2,500.00
21-71-75-44-	NRCNTSVC-Communication Equi	.00	.00	.00
21-71-75-44-	NRCNTSVC-Veh, Equip, Tire Rep	508.85	700.00	700.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
21-71-75-44-	NRCNTSVC-Other Mach, Equip	6,595.45	3,500.00	2,500.00
21-71-75-45-	Office Supplies	922.78	2,625.00	3,000.00
21-71-75-45-	Other Supplies	876.89	2,000.00	2,300.00
21-71-75-45-	Safety Commodities	74.09	800.00	500.00
21-71-75-45-	Small Tools, Equipment	10,323.90	11,200.00	5,000.00
21-71-75-45-	Bottled Gas	.00	.00	.00
21-71-75-45-	Equipment and Support	2,328.42	2,700.00	2,700.00
21-71-75-45-	Fuel,Oil,Lube-Veh,Mach,Equip	11,171.99	17,400.00	18,000.00
21-71-75-45-	Parts-Vehicle, Mach, Equip	7,167.91	9,000.00	8,000.00
21-71-75-45-	Cart Barn Fuel	6,041.34	6,500.00	6,000.00
21-71-75-45-	Tires-Vehicle, Equipment	289.84	600.00	600.00
21-71-75-45-	Bldg Maintenance Material	662.66	2,000.00	2,000.00
21-71-75-45-	Cleaning Supplies	984.34	850.00	850.00
21-71-75-45-	Concrete	.00	.00	.00
21-71-75-45-	Sand	1,062.00	3,600.00	3,000.00
21-71-75-45-	Stone, Gravel	.00	.00	.00
21-71-75-45-	Seed, Sod	360.00	2,500.00	2,500.00
21-71-75-45-	Trees	.00	.00	.00
21-71-75-45-	Plants	415.00	500.00	500.00
21-71-75-45-	Misc Grounds Maintenance	3,461.60	5,000.00	6,500.00
21-71-75-45-	Fertilizer	11,750.30	15,500.00	15,500.00
21-71-75-45-	Herbicides, Pesticides	9,477.86	10,500.00	10,500.00
21-71-75-46-	Concession Supplies	9,437.22	13,000.00	9,000.00
21-71-75-46-	Inventory Costs	58,866.52	74,500.00	72,500.00
21-71-75-46-	Special Order Costs	42,331.46	38,000.00	40,000.00
21-71-75-46-	Irrigation Material	2,858.12	4,200.00	3,500.00
21-71-75-47-	Interest Expense	.00	.00	.00
21-71-75-47-	Credit Card Fees	5,992.72	6,000.00	6,000.00
21-71-75-47-	Bad Debt-Uncollectible	.00	.00	.00
21-71-75-47-	Taxes, Governmental Fees	.00	.00	.00
21-71-75-47-	Sales and Use Tax	10,624.76	11,000.00	11,000.00
21-71-75-47-	Transfer to Internal Svc	76,121.04	32,025.00	48,954.75
21-71-75-47-	Internal Svc-MIS	.00	.00	.00
21-71-75-47-	Internal Svc-Risk Management	.00	.00	.00
21-71-75-47-	Internal Svc-Whse Purchasing	.00	.00	.00
21-71-75-47-	Internal Svc-Finance	.00	.00	.00
21-71-75-47-	Internal Svc-Fleet Services	.00	.00	.00
21-71-75-47-	Contingency	.00	.00	.00
21-71-75-57-	Depreciation Expense	.00	.00	.00
21-71-75-58-	Interest Expense	.00	.00	.00
21-71-75-58-	Loan Payment Principal	.00	.00	.00
21-71-75-58-	Loan Interest	.00	.00	.00
21-71-75-59-	Capital Outlay-Golf Cart Path	.00	.00	.00
21-71-75-59-	Capital Outlay-Buildings	.00	.00	.00
21-71-75-59-	Golf Course Irrigation	.00	.00	.00
21-71-75-59-	Capital Outlay-Computers	.00	.00	.00
21-71-75-59-	Capital Outlay-Mach, Equip	.00	68,900.00	50,000.00
21-71-75-59-	Capital Outlay-Vehicles	.00	.00	.00
21-71-75-59-	Capital Outlay-Reserves	.00	.00	.00
21-71-75-59-	Capital Outlay-Other Improv	.00	.00	235,000.00
21-71-99-58-	Revenue Bond-Principal	.00	.00	.00
21-71-99-58-	Revenue Bond-Interest	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Cultural and Leisure Services:		<u>1,371,510.74</u>	<u>1,535,832.00</u>	<u>2,039,349.45</u>
Golf Course Revenue Total:		<u>686,223.26</u>	<u>767,916.00</u>	<u>1,019,901.00</u>
Golf Course Expenditure Total:		<u>685,287.48</u>	<u>767,916.00</u>	<u>1,019,448.45</u>
Total Golf Course:		<u>935.78</u>	<u>.00</u>	<u>452.55</u>

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Airport</b>				
<b>Airport</b>				
<b>Taxes</b>				
22-41-43-31-	Real and Personal Tax	207.79	.00	260,757.11
22-41-43-31-	Carline, Airline Taxes	.00	2,400.00	2,400.00
22-41-43-31-	Housing Authority	.00	.00	.00
22-41-43-31-	Homestead Exemption	.00	9,100.00	9,100.00
22-41-43-31-	Property Tax Relief	.00	.00	.00
22-41-43-31-	Fuel Flowage Tax	6,299.97	5,000.00	5,000.00
Total Taxes:		6,507.76	16,500.00	277,257.11
<b>Intergovernmental Revenues</b>				
22-41-43-33-	Project-3-31-0003-10	.00	.00	.00
22-41-43-33-	CRP Program-Federal	.00	.00	.00
22-41-43-33-	ARFF Truck - FAA Funds	.00	.00	.00
22-41-43-33-	Storage Bldg - FAA Funds	.00	.00	.00
22-41-43-33-	FAA Vehicle Grant	.00	.00	.00
22-41-43-33-	Runway Rejuvenation Reimb	1,015,199.73	.00	.00
22-41-43-33-	Federal Grant	.00	2,247,700.00	9,848,710.00
22-41-43-33-	State-Proj 3-31-0003-10	.00	.00	.00
22-41-43-33-	Motor Vehicle Pro-Rate	36.92	1,000.00	.00
22-41-43-33-	Revenue-Miscellaneous State	3,500.00	.00	.00
Total Intergovernmental Revenues:		1,018,736.65	2,248,700.00	9,848,710.00
<b>Intergovernmental Revenues</b>				
22-41-43-34-	Salary Reimbursement	.00	20,000.00	20,000.00
Total Intergovernmental Revenues:		.00	20,000.00	20,000.00
<b>Rents,Interest, Donations</b>				
22-41-43-37-	Land Lease	73,262.84	65,400.00	54,150.00
22-41-43-37-	Hangar Rent	41,746.91	45,000.00	45,000.00
22-41-43-37-	Building Lease	115,867.89	110,700.00	121,350.00
22-41-43-37-	Landing Fees	.00	.00	13,000.00
22-41-43-37-	FBO Facilities and Hangars	10,500.00	10,500.00	10,500.00
22-41-43-37-	Commuter Air Service	10,824.85	11,750.00	10,700.00
22-41-43-37-	Aerial Spraying	4,851.00	4,851.00	4,851.00
22-41-43-37-	Advertising Revenue	.00	.00	.00
22-41-43-37-	Interest Income	20,721.47	1,400.00	1,400.00
22-41-43-37-	Sale of Property	.00	.00	.00
22-41-43-37-	Surplus, Salvage Sales	35,278.40	.00	.00
22-41-43-37-	Crushed Concrete Sales	.00	.00	.00
Total Rents,Interest, Donations:		313,053.36	249,601.00	260,951.00
<b>Other Revenue</b>				
22-41-43-38-	Revenue-Miscellaneous	.00	.00	.00
22-41-43-38-	Damage Reimbursement	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
22-41-43-38-	Sales Tax Collection Fee	.00	.00	.00
22-41-43-38-	Bad Debt Collected	.00	.00	.00
22-41-43-38-	Bond Proceeds	.00	.00	.00
22-41-43-38-	Loans From Other Funds	.00	850,000.00	.00
22-41-43-38-	Loans To Other Funds	.00	.00	.00
22-41-43-38-	Gain or Loss on Fixed Assets	.00	.00	.00
22-41-43-38-	Cash Long and Short	.00	.00	.00
22-41-43-38-	Note Proceeds	.00	.00	700,000.00
Total Other Revenue:		.00	850,000.00	700,000.00
<b>Transfers</b>				
22-41-43-39-	Transfer-General Fund	.00	.00	.00
22-41-43-39-	Cont(To)/From Fund Balance	.00	6,900.00	.00
22-41-43-39-	Trans To-From Restricted Fund	.00	.00	.00
22-41-43-39-	Transfer from Sinking Fund	.00	50,000.00	95,900.00
Total Transfers:		.00	56,900.00	95,900.00
22-41-43-41-	Regular Employee Salaries	171,537.17	186,784.02	204,615.95
22-41-43-41-	Temporary Employee Salary	.00	17,634.89	14,000.00
22-41-43-41-	Overtime Wages	4,953.03	3,000.00	5,000.00
22-41-43-41-	Call Back Pay	.00	750.00	750.00
22-41-43-41-	Holiday Worked Overtime	1,199.05	500.00	500.00
22-41-43-41-	On Call Pay	4,500.00	5,500.00	5,500.00
22-41-43-41-	Classification Study Allowance	.00	.00	.00
22-41-43-41-	Merit Raise	.00	.00	.00
22-41-43-42-	FICA	11,528.41	12,673.45	14,236.19
22-41-43-42-	Medicare	2,696.22	2,963.95	3,329.43
22-41-43-42-	Workers Compensation	5,830.51	14,193.31	5,511.69
22-41-43-42-	General Employee Pension	8,116.70	11,206.54	13,776.96
22-41-43-42-	Employee Health, Life Ins	33,120.00	37,800.00	39,600.00
22-41-43-42-	Employee Assistance Program	.00	.00	.00
22-41-43-42-	Conferences, Cont Education	8,775.28	10,745.00	12,500.00
22-41-43-43-	Legal Services	.00	.00	.00
22-41-43-43-	Auditing Services	.00	.00	.00
22-41-43-43-	Professional Engineering Svcs	.00	.00	.00
22-41-43-43-	Other Technical Services	7,065.00	32,650.00	19,700.00
22-41-43-43-	Contract Custodial Services	11,668.30	14,500.00	16,000.00
22-41-43-43-	Other Contract Operating Svcs	.00	.00	.00
22-41-43-44-	Machine, Equipment Rent	500.00	.00	1,000.00
22-41-43-44-	Membership Dues	300.00	412.00	400.00
22-41-43-44-	Professional Subscriptions	.00	.00	.00
22-41-43-44-	Database Subscriptions	.00	.00	.00
22-41-43-44-	Legal, Public Notices	335.61	200.00	200.00
22-41-43-44-	Other Advertising Services	450.00	1,000.00	1,000.00
22-41-43-44-	Contract Printing Expense	.00	.00	.00
22-41-43-44-	Prints, Slides Expense	.00	.00	.00
22-41-43-44-	Mail, Delivery Services	139.74	300.00	300.00
22-41-43-44-	Electricity	35,736.32	39,964.00	45,000.00
22-41-43-44-	Water-Sewer	502.00	721.00	721.00
22-41-43-44-	Refuse	476.50	500.00	850.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
22-41-43-44-	Natural Gas	3,577.15	6,180.00	6,000.00
22-41-43-44-	Telephone Line Expense	1,784.43	2,076.48	2,006.00
22-41-43-44-	Long Distance Expense	116.96	300.00	300.00
22-41-43-44-	Cellular Telephone Expense	1,125.82	1,140.00	1,140.00
22-41-43-44-	Contractual Services	.00	.00	5,814,210.00
22-41-43-44-	CNTSVC-FBO Operator	10,500.00	10,500.00	10,500.00
22-41-43-44-	CNTSVC-Hangar Management	7,352.76	7,931.00	7,931.00
22-41-43-44-	CNTSVC Other	610.03	618.00	625.00
22-41-43-44-	NRCNTSVC-Office Mach and Equ	855.00	840.00	840.00
22-41-43-44-	NRCNTSVC-Vehicle Repair Mtc	12,534.85	12,000.00	15,000.00
22-41-43-44-	NRCNTSVC-Building Public Wrks	18,426.56	20,000.00	20,750.00
22-41-43-44-	NRCNTSVC-Communication Equi	.00	.00	.00
22-41-43-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
22-41-43-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
22-41-43-44-	NRCNTSVC-Lawns, Grounds	480.00	500.00	1,000.00
22-41-43-45-	Office Supplies	969.45	700.00	700.00
22-41-43-45-	Computer Supplies	.00	.00	.00
22-41-43-45-	Copy Machine Supplies	.00	.00	.00
22-41-43-45-	Profess Books, Education	.00	370.80	.00
22-41-43-45-	Other Supplies	1,796.38	2,050.00	2,050.00
22-41-43-45-	Veterans Cemetery	.00	.00	.00
22-41-43-45-	Safety Commodities	1,505.58	1,485.20	1,890.00
22-41-43-45-	Office Furniture, Equipment	.00	.00	.00
22-41-43-45-	Small Tools, Equipment	4,204.75	9,200.00	2,000.00
22-41-43-45-	Fuel,Oil,Lube-Veh,Mach,Equip	11,811.31	26,780.00	26,780.00
22-41-43-45-	Parts-Vehicle, Mach, Equip	7,169.76	12,500.00	8,000.00
22-41-43-45-	Tires-Vehicle, Equipment	.00	.00	.00
22-41-43-45-	Bldg Maintenance Material	2,814.99	3,000.00	6,000.00
22-41-43-45-	Cleaning Supplies	990.32	1,000.00	1,100.00
22-41-43-45-	Seed, Sod	.00	.00	.00
22-41-43-45-	Trees	.00	.00	.00
22-41-43-45-	Misc Grounds Maintenance	4,987.91	5,000.00	5,000.00
22-41-43-45-	AOA Ground Maintenance	57,730.30	9,960.00	8,000.00
22-41-43-45-	Herbicides, Pesticides	11,544.54	51,030.00	37,000.00
22-41-43-46-	Other Chemicals	.00	.00	.00
22-41-43-46-	Salt	.00	.00	.00
22-41-43-47-	Bad Debt-Uncollectible	.00	.00	.00
22-41-43-47-	Commercial Property	.00	.00	.00
22-41-43-47-	General Liability	.00	.00	.00
22-41-43-47-	Boiler and Machinery	.00	.00	.00
22-41-43-47-	Vehicle Liability	.00	.00	.00
22-41-43-47-	General Airport Liability	6,815.06	7,016.36	7,300.00
22-41-43-47-	Inland Marine	.00	.00	.00
22-41-43-47-	Errors, Omissions Liability	.00	.00	.00
22-41-43-47-	Workers Compensation Adj	.00	.00	.00
22-41-43-47-	Taxes, Governmental Fees	43.76	100.00	200.00
22-41-43-47-	Transfer to Internal Svc	63,399.96	32,025.00	147,864.05
22-41-43-47-	Internal Svc-Legal	.00	.00	.00
22-41-43-47-	Internal Svc-MIS	.00	.00	.00
22-41-43-47-	Internal Svc-Streets	.00	.00	.00
22-41-43-47-	Internal Svc-Risk Management	.00	.00	.00
22-41-43-47-	Internal Svc-Whse Purchasing	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
22-41-43-47-	Internal Svc-Finance	.00	.00	.00
22-41-43-47-	Internal Svc-Fleet Services	.00	.00	.00
22-41-43-47-	System Contingency	.00	50,000.00	50,000.00
22-41-43-56-	Runway Rejuvenation	1,563,397.52	2,491,178.00	.00
22-41-43-57-	Depreciation Expense	.00	.00	.00
22-41-43-58-	W & N Principal	54,005.47	141,000.00	196,338.03
22-41-43-58-	W & N Interest	35,928.27	24,000.00	68,454.00
22-41-43-59-	Capital Outlay-Buildings	41,791.36	41,000.00	.00
22-41-43-59-	Capital Outlay-Office Equip	.00	.00	.00
22-41-43-59-	Capital Outlay-Mach, Equip	70,186.29	76,222.00	76,222.00
22-41-43-59-	Wind Cones, Signs	.00	.00	.00
22-41-43-59-	Capital Outlay-Vehicles	.00	.00	.00
22-41-43-59-	Capital Outlay-Reserves	.00	.00	.00
22-41-43-59-	Capital Outlay-Other Improv	.00	.00	4,267,865.00
22-41-43-59-	Wildlife Security Fencing	.00	.00	.00
22-41-43-59-	GO Interest	.00	.00	.00
Total Airport:		3,646,184.15	6,883,402.00	22,400,374.41
Airport Revenue Total:		1,338,297.77	3,441,701.00	11,202,818.11
Airport Expenditure Total:		2,307,886.38	3,441,701.00	11,197,556.30
Total Airport:		969,588.61-	.00	5,261.81

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Public Transit Fund</b>				
<b>Public Works</b>				
<b>Transfers</b>				
23-72-71-33-	Fed Transportation Funding	255,656.25	341,800.00	239,260.00
23-72-71-33-	Fed Title XIX and XX	.00	.00	.00
23-72-71-33-	Fed Aging Office of West NE	.00	.00	.00
23-72-71-33-	State NDOR Funding	84,390.70	92,500.00	64,750.00
23-72-71-33-	NDOT Reimbursement	1,346.04	2,500.00	2,500.00
23-72-71-33-	Other Local Govt Support	15,000.00	15,000.00	15,000.00
Total Transfers:		356,392.99	451,800.00	321,510.00
<b>Transfers</b>				
23-72-71-34-	Passenger Fares-Regular	16,940.00	10,000.00	10,000.00
23-72-71-34-	Passenger Fares-Passes	.00	1,000.00	1,000.00
23-72-71-34-	Passenger Fares - Contracts	.00	.00	.00
Total Transfers:		16,940.00	11,000.00	11,000.00
<b>Transfers</b>				
23-72-71-37-	Interest Income	3,134.79-	.00	.00
23-72-71-37-	Donations	.00	.00	.00
Total Transfers:		3,134.79-	.00	.00
<b>Transfers</b>				
23-72-71-38-	Revenue In-Kind Match	1,470.00	1,500.00	1,500.00
23-72-71-38-	Damage Reimbursement	11,919.15	3,000.00	3,000.00
23-72-71-38-	Long and Short	.00	.00	.00
Total Transfers:		13,389.15	4,500.00	4,500.00
<b>Transfers</b>				
23-72-71-39-	Cont(To)/From Fund Balance	.00	.00	.00
23-72-71-39-	Transfer to General Fund	75,000.00	100,000.00	110,000.00
23-72-71-39-	Transfer Tourism	.00	17,500.00	30,000.00
Total Transfers:		75,000.00	117,500.00	140,000.00
23-72-71-41-	Regular Employee Salaries	47,284.46	36,892.30	51,775.18
23-72-71-41-	Overtime Wages	793.11	3,000.00	3,000.00
23-72-71-41-	On Call Pay	.00	.00	.00
23-72-71-42-	FICA	3,192.47	2,471.46	3,396.06
23-72-71-42-	Medicare	746.62	578.00	794.24
23-72-71-42-	Workers Compensation	127.85	6,778.20	253.16
23-72-71-42-	General Employee Pension	1,334.82	2,391.73	3,286.51
23-72-71-42-	Employee Health, Life Ins	4,200.00	10,080.00	13,200.00
23-72-71-42-	Employee Background Checks	255.00	300.00	300.00
23-72-71-42-	Conferences, Cont Education	884.32	4,700.00	1,650.00
23-72-71-42-	Building, Office Rent In-Kind	1,470.00	1,500.00	1,500.00
23-72-71-44-	Building, Office Rent	14,235.00	13,100.00	.00
23-72-71-44-	Membership Dues	115.00	200.00	200.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
23-72-71-44-	Legal, Public Notices	.00	100.00	1,000.00
23-72-71-44-	Other Advertising Services	483.01	1,000.00	1,000.00
23-72-71-44-	Contract Printing Expense	.00	.00	.00
23-72-71-44-	Mail, Delivery Services	9.30	200.00	200.00
23-72-71-44-	Utilities Reimbursed	4,818.77	5,500.00	5,500.00
23-72-71-44-	Telephone Line Expense	879.66	1,300.00	1,300.00
23-72-71-44-	Cellular Telephone Expense	5,183.36	5,000.00	5,000.00
23-72-71-44-	Internet Operating Expense	.00	.00	.00
23-72-71-44-	CNTSVC- OTHER	.00	9,450.00	.00
23-72-71-44-	NRCNTSVC-Vehicle Repair Mtc	13,633.82	21,300.00	16,500.00
23-72-71-45-	Office Supplies	1,506.41	1,500.00	1,500.00
23-72-71-45-	Other Nonoperating Sup/Expense	4,134.21	5,000.00	5,000.00
23-72-71-47-	Bad Debt-Uncollectible	.00	.00	.00
23-72-71-47-	Vehicle Liability	3,651.60	5,000.00	6,900.00
23-72-71-47-	Transfer to Internal Svc	37,794.67	66,500.00	57,288.51
23-72-71-59-	Capital Outlay-Office Equip	.00	.00	.00
23-72-71-59-	Capital Outlay-Mach, Equip	.00	.00	35,000.00
23-72-71-59-	Capital Outlay-Vehicles	.00	.00	.00
23-72-72-41-	Regular Employee Salaries	183,373.44	242,404.54	160,733.78
23-72-72-41-	Overtime Wages	5,622.68	1,000.00	2,500.00
23-72-72-42-	FICA	11,183.30	13,774.43	10,120.49
23-72-72-42-	Medicare	2,615.43	3,221.43	2,366.89
23-72-72-42-	Workers Compensation	17,751.20	37,600.76	8,974.74
23-72-72-42-	General Employee Pension	5,172.72	8,157.15	9,794.03
23-72-72-42-	Employee Health, Life Ins	45,708.83	50,400.00	39,600.00
23-72-72-45-	Fuel,Oil,Lube-Veh,Mach,Equip	27,490.71	24,400.00	25,000.00
Total Public Works:		904,239.12	1,169,600.00	951,643.59
Public Transit Fund Revenue Total:		458,587.35	584,800.00	477,010.00
Public Transit Fund Expenditure Total:		445,651.77	584,800.00	474,633.59
Total Public Transit Fund:		12,935.58	.00	2,376.41

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Street Fund</b>				
<b>Public Works</b>				
<b>Taxes</b>				
24-41-41-31-	Motor Vehicle Tax	.00	.00	.00
Total Taxes:		.00	.00	.00
<b>Intergovernmental Revenues</b>				
24-41-41-33-	Surface Transportation Funds	199,259.88	175,000.00	175,000.00
24-41-41-33-	Highway Allocation	1,193,054.90	1,239,738.00	1,196,944.00
24-41-41-33-	Build NE Act	.00	.00	.00
24-41-41-33-	Urban Highway Maintenance	19,898.90	19,900.00	19,900.00
24-41-41-33-	Motor Vehicle Fee	85,134.38	80,000.00	80,000.00
24-41-41-33-	Motor Vehicle Pro-Rate	.00	.00	.00
24-41-41-33-	Incentive Payment	6,000.00	6,000.00	6,000.00
24-41-41-33-	NDOR Grant	.00	.00	.00
24-41-41-33-	State Street Project Reimburse	.00	.00	.00
24-41-41-33-	Potash - State Money	.00	.00	.00
Total Intergovernmental Revenues:		1,503,348.06	1,520,638.00	1,477,844.00
<b>Charges for Services</b>				
24-41-41-34-	Salary Reimbursement	.00	.00	.00
24-41-41-34-	Other Sales, Services	.00	500.00	500.00
24-41-41-34-	Private Sector Reimbursement	.00	.00	.00
Total Charges for Services:		.00	500.00	500.00
<b>Special Assessments Revenue</b>				
24-41-41-36-	Sweetwater (SID)	.00	.00	.00
24-41-41-36-	Interest-Special Assessments	.00	.00	.00
24-41-41-36-	SID 179	.00	.00	.00
24-41-41-36-	Kansas Ave Improvements	.00	.00	.00
Total Special Assessments Revenue:		.00	.00	.00
<b>Rents, Interest, Donations</b>				
24-41-41-37-	Building Lease	5,000.00	5,000.00	5,000.00
24-41-41-37-	Interest Income	61,182.72	17,200.00	18,000.00
24-41-41-37-	Restricted Reserves Interest	.00	.00	.00
24-41-41-37-	Private Sector Donations	.00	.00	.00
24-41-41-37-	Surplus, Salvage Sales	.00	2,500.00	2,500.00
Total Rents, Interest, Donations:		66,182.72	24,700.00	25,500.00
<b>Miscellaneous Revenue</b>				
24-41-41-38-	Revenue-Miscellaneous	.00	.00	.00
24-41-41-38-	Damage Reimbursement	.00	400.00	400.00
24-41-41-38-	Bond Proceeds	.00	.00	4,400,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
24-41-41-38-	Loans To-From Other Funds	.00	.00	.00
Total Miscellaneous Revenue:		.00	400.00	4,400,400.00
<b>Transfers</b>				
24-41-41-39-	Transfer-General Fund	.00	.00	.00
24-41-41-39-	Transfer-Street Fund	.00	.00	.00
24-41-41-39-	Transfer-Equipment Reserve	.00	.00	.00
24-41-41-39-	Trans to Cemetery Rd Reserve	.00	.00	.00
24-41-41-39-	Transfer to Streets Imp Res	.00	.00	.00
24-41-41-39-	Cont(To)/From Fund Balance	.00	483,104.00	.00
24-41-41-39-	Transfer-Sales Tax Fund	322,438.84	300,000.00	288,240.00
Total Transfers:		322,438.84	783,104.00	288,240.00
24-41-41-41-	Regular Employee Salaries	210,595.50	257,632.55	260,555.61
24-41-41-41-	Temporary Employee Salary	.00	31,200.00	32,000.00
24-41-41-41-	Overtime Wages	8,065.17	10,000.00	10,000.00
24-41-41-41-	Call Back Pay	.00	1,000.00	1,000.00
24-41-41-41-	Holiday Worked Overtime	718.65	1,000.00	1,000.00
24-41-41-41-	On Call Pay	4,387.50	6,600.00	5,500.00
24-41-41-41-	Classification Study Allowance	.00	.00	.00
24-41-41-41-	Merit Raise	.00	.00	.00
24-41-41-42-	FICA	13,332.18	12,718.04	19,161.45
24-41-41-42-	Medicare	3,118.10	3,019.59	4,481.31
24-41-41-42-	Workers Compensation	22,225.11	33,747.02	21,282.46
24-41-41-42-	City Manager Pension	.00	427.00	.00
24-41-41-42-	General Employee Pension	7,467.51	10,195.80	18,543.34
24-41-41-42-	Employee Health, Life Ins	58,512.00	43,407.00	70,620.00
24-41-41-42-	Employee Assistance Program	.00	.00	.00
24-41-41-42-	Employee Medical Services	170.00	900.00	900.00
24-41-41-42-	Conferences, Cont Education	2,378.31	3,000.00	3,000.00
24-41-41-42-	Tuition Reimbursements	.00	.00	.00
24-41-41-43-	Auditing Services	.00	.00	.00
24-41-41-43-	Professional Engineering Svcs	3,113.00	324,150.00	180,000.00
24-41-41-43-	3rd St Underpass-Engineering	.00	.00	.00
24-41-41-43-	Other Technical Services	.00	.00	.00
24-41-41-43-	Contract Snow Removal	11,137.50	25,000.00	25,000.00
24-41-41-43-	DOT Testing	.00	.00	.00
24-41-41-44-	Building, Office Rent	14,950.08	15,000.00	15,000.00
24-41-41-44-	Machine, Equipment Rent	.00	.00	.00
24-41-41-44-	Other Rents	.00	.00	.00
24-41-41-44-	Membership Dues	.00	.00	.00
24-41-41-44-	Employment Required Licenses	.00	1,500.00	1,500.00
24-41-41-44-	Legal, Public Notices	163.00	500.00	500.00
24-41-41-44-	Mail, Delivery Services	1.28	.00	.00
24-41-41-44-	Utilities Reimbursed	6,672.10	8,000.00	8,000.00
24-41-41-44-	Electricity	3,024.50	3,500.00	3,500.00
24-41-41-44-	Water-Sewer	.00	.00	.00
24-41-41-44-	Refuse	.00	.00	.00
24-41-41-44-	Natural Gas	.00	.00	.00
24-41-41-44-	Telephone Line Expense	615.46	800.00	800.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
24-41-41-44-	Long Distance Expense	.00	.00	.00
24-41-41-44-	Telephone Maintenance Exp	.00	.00	.00
24-41-41-44-	Cellular Telephone Expense	775.17	800.00	800.00
24-41-41-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
24-41-41-44-	CNTSVC-Asphalt Street Rep	.00	.00	.00
24-41-41-44-	CNTSVC-Concrete Street Rep	.00	50,000.00	50,000.00
24-41-41-44-	CNTSVC-ADA Sidewalks	1,833.00	75,500.00	80,000.00
24-41-41-44-	CNTSVC-Overpass Expense	.00	.00	.00
24-41-41-44-	CNTSVC Other	62,708.96	260,945.00	100,000.00
24-41-41-44-	NRCNTSVC-Office Mach and Equ	.00	.00	.00
24-41-41-44-	NRCNTSVC-Vehicle Repair Mtc	12,837.75	20,000.00	20,000.00
24-41-41-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
24-41-41-44-	NRCNTSVC-Communication Equi	.00	.00	.00
24-41-41-44-	NCTCSNV-Sidewalk Rehab	11,950.66	30,000.00	30,000.00
24-41-41-44-	NRCNTSVC-Veh, Equip, Tire Rep	7,175.02	8,000.00	15,500.00
24-41-41-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
24-41-41-44-	NRCNTSVC-Traffic Control Dev	.00	.00	.00
24-41-41-45-	Office Supplies	70.09	.00	.00
24-41-41-45-	Computer Supplies	.00	.00	.00
24-41-41-45-	Copy Machine Supplies	.00	.00	.00
24-41-41-45-	Other Supplies	911.43	1,000.00	1,000.00
24-41-41-45-	Uniforms	.00	.00	.00
24-41-41-45-	Safety Commodities	3,798.88	9,000.00	9,000.00
24-41-41-45-	Office Furniture, Equipment	31.60	1,000.00	1,000.00
24-41-41-45-	Small Tools, Equipment	15,777.54	30,000.00	30,000.00
24-41-41-45-	Bottled Gas	724.42	500.00	500.00
24-41-41-45-	Streets-Fuel	21,544.52	26,000.00	30,000.00
24-41-41-45-	Streets-Oil,Grease	.00	.00	.00
24-41-41-45-	Streets-Filters	.00	.00	.00
24-41-41-45-	Parts-Vehicle, Mach, Equip	18,922.20	35,000.00	35,000.00
24-41-41-45-	Tires-Vehicle, Equipment	1,196.00	2,500.00	2,500.00
24-41-41-45-	Bldg Maintenance Material	52.05	.00	.00
24-41-41-45-	Cleaning Supplies	1,066.70	1,000.00	1,000.00
24-41-41-45-	Concrete	15,727.51	50,000.00	50,000.00
24-41-41-45-	Signs	25,935.69	30,000.00	30,000.00
24-41-41-45-	Stone, Gravel	57.80	35,000.00	35,000.00
24-41-41-45-	Other Replacement Parts	779.75	3,000.00	3,000.00
24-41-41-45-	Herbicides, Pesticides	5,364.70	8,000.00	8,000.00
24-41-41-46-	Asphalt	62,799.50	60,000.00	60,000.00
24-41-41-46-	Road Ice Control	37,640.94	50,000.00	50,000.00
24-41-41-46-	Paint	8,996.54	12,000.00	15,000.00
24-41-41-46-	Traffic Light-Materials	.00	.00	.00
24-41-41-46-	Other Public Works Material	.00	.00	.00
24-41-41-47-	Interest Expense	.00	.00	.00
24-41-41-47-	Bad Debt-Uncollectible	.00	.00	.00
24-41-41-47-	Transfer to Streets	.00	.00	.00
24-41-41-47-	Transfer to Internal Svc	93,600.00	93,500.00	75,621.65
24-41-41-47-	Internal Svc-Legal	.00	.00	.00
24-41-41-47-	Internal Svc-MIS	.00	.00	.00
24-41-41-47-	Internal Svc-Public Works	.00	.00	.00
24-41-41-47-	Internal Svc-Risk Management	.00	.00	.00
24-41-41-47-	Internal Svc-Whse Purchasing	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
24-41-41-47-	Internal Svc-Finance	.00	.00	.00
24-41-41-47-	Internal Svc-Fleet Services	.00	.00	.00
24-41-41-47-	System Contingency	.00	50,000.00	50,000.00
24-41-41-51-	Box Butte Avenue 4th to 5th	.00	.00	.00
24-41-41-51-	Asphalt Overlays	999,872.25	.00	.00
24-41-41-51-	25th Street Mill and Overlay	.00	.00	.00
24-41-41-51-	3rd Street - Howard to Elkhorn	.00	.00	.00
24-41-41-51-	3rd Street Underpass	.00	.00	.00
24-41-41-51-	Sweetwater Project	.00	.00	.00
24-41-41-51-	Potash Overlay Project	.00	.00	.00
24-41-41-51-	Streetscape	26,825.00	50,000.00	50,000.00
24-41-41-51-	East 10th Street Resurfacing	.00	.00	.00
24-41-41-51-	Meadowood Trail	.00	.00	.00
24-41-41-51-	Emerson Ave 10th to 18th	.00	.00	.00
24-41-41-51-	Emerson Street Repairs	.00	.00	.00
24-41-41-51-	Heartland Express (South)	.00	.00	.00
24-41-41-52-	Sidewalks	.00	.00	.00
24-41-41-52-	Cemetery Road Resurface	.00	.00	.00
24-41-41-52-	9th Street Parking	.00	.00	.00
24-41-41-52-	Downtown Alley Replacement	.00	.00	.00
24-41-41-57-	Depreciation Expense	.00	.00	.00
24-41-41-58-	Principal Expense	190,000.00	195,000.00	198,108.09
24-41-41-58-	W & N Interest	49,955.21	54,300.00	45,850.00
24-41-41-58-	Bond - Fees	.00	.00	.00
24-41-41-59-	Capital Contingency Fund	.00	.00	.00
24-41-41-59-	Land	.00	.00	.00
24-41-41-59-	Capital Outlay-Buildings	.00	.00	.00
24-41-41-59-	Capital Outlay-Office Equip	.00	.00	.00
24-41-41-59-	Capital Outlay-Mach, Equip	.00	294,000.00	448,000.00
24-41-41-59-	Street Sweeper	.00	.00	.00
24-41-41-59-	Capital Outlay-Vehicles	.00	.00	622,350.00
24-41-41-59-	Capital Outlay-Reserves	.00	.00	.00
24-41-41-59-	Capital Outlay-Other Improv	.00	.00	.00
24-41-41-59-	Traffic Light-Improvements	40,275.00	.00	3,340,000.00
24-41-41-59-	Comprehensive Plan	.00	.00	.00
24-41-43-47-	Bad Debt-Uncollectible	.00	.00	.00
24-41-43-59-	Capital Outlay- Reserves	.00	.00	.00
Total Public Works:		3,981,822.45	4,658,684.00	12,362,057.91
Street Fund Revenue Total:		1,891,969.62	2,329,342.00	6,192,484.00
Street Fund Expenditure Total:		2,089,852.83	2,329,342.00	6,169,573.91
Total Street Fund:		197,883.21-	.00	22,910.09

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Handyman Fund</b>				
<b>Culture and Leisure Services</b>				
<b>Transfers</b>				
25-71-74-33-	Fed Aging Office of West NE	.00	.00	.00
25-71-74-33-	Fed Title XIX and XX	.00	.00	.00
25-71-74-33-	State CASA Funds	.00	.00	.00
25-71-74-33-	Other Local Govt Support	.00	.00	.00
Total Transfers:		.00	.00	.00
<b>Transfers</b>				
25-71-74-34-	Contributions for Services	.00	.00	.00
Total Transfers:		.00	.00	.00
<b>Transfers</b>				
25-71-74-37-	Interest Income	.00	.00	.00
25-71-74-37-	Grants	.00	.00	.00
25-71-74-37-	Donations	.00	.00	.00
Total Transfers:		.00	.00	.00
<b>Transfers</b>				
25-71-74-38-	Revenue In-Kind Match	.00	.00	.00
25-71-74-38-	Bad Debt Collected	.00	.00	.00
Total Transfers:		.00	.00	.00
<b>Transfers</b>				
25-71-74-39-	Cont(To)/From Fund Balance	.00	.00	.00
25-71-74-39-	Transfer to RSVP Fund	.00	.00	.00
25-71-74-39-	Transfers-Comm Betterment	.00	.00	.00
25-71-74-39-	Cont(To)/From Fund Balance	.00	.00	.00
Total Transfers:		.00	.00	.00
25-71-74-41-	Regular Employee Salaries	.00	.00	.00
25-71-74-41-	Overtime Wages	.00	.00	.00
25-71-74-42-	FICA	.00	.00	.00
25-71-74-42-	Medicare	.00	.00	.00
25-71-74-42-	Workers Compensation	.00	.00	.00
25-71-74-42-	General Employee Pension	.00	.00	.00
25-71-74-42-	Employee Health, Life Ins	.00	.00	.00
25-71-74-42-	Employee Assistance Program	.00	.00	.00
25-71-74-42-	Conferences, Cont Education	.00	.00	.00
25-71-74-44-	In-Kind Office Rent	.00	.00	.00
25-71-74-44-	Other Advertising Services	.00	.00	.00
25-71-74-44-	Contract Printing Expense	.00	.00	.00
25-71-74-44-	Mail, Delivery Services	.00	.00	.00
25-71-74-44-	Electricity	.00	.00	.00
25-71-74-44-	Telephone Line Expense	.00	.00	.00
25-71-74-44-	In-Kind CNTSVC-Personnel	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
25-71-74-44-	In-Kind CNTSVC-Accounting	.00	.00	.00
25-71-74-44-	Contracted Svces - Housekeeper	.00	.00	.00
25-71-74-44-	Contracted Services - Chores	.00	.00	.00
25-71-74-45-	Office Supplies	.00	.00	.00
25-71-74-45-	Other Supplies	.00	.00	.00
25-71-74-47-	Bad Debt-Uncollectible	.00	.00	.00
25-71-74-47-	Volunteer Liability Insurance	.00	.00	.00
25-71-74-47-	Transfer to Internal Svc	.00	.00	.00
Total Culture and Leisure Services:		.00	.00	.00
Handyman Fund Revenue Total:		.00	.00	.00
Handyman Fund Expenditure Total:		.00	.00	.00
Total Handyman Fund:		.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Retired Senior Vol Program</b>				
<b>Cultural and Leisure Services</b>				
<b>Intergovernmental Revenues</b>				
26-71-70-33-	Federal Action Agency Funds	52,155.36	50,000.00	50,000.00
26-71-70-33-	Other Local Govt Support	.00	.00	.00
Total Intergovernmental Revenues:		52,155.36	50,000.00	50,000.00
<b>Intergovernmental Revenues</b>				
26-71-70-37-	Interest Income- RSVP	189.74	.00	.00
26-71-70-37-	RSVP-Federal Interest	.00	.00	.00
26-71-70-37-	Grants	.00	.00	.00
26-71-70-37-	Donations	.00	.00	.00
Total Intergovernmental Revenues:		189.74	.00	.00
<b>Other Revenue</b>				
26-71-70-38-	Revenue-Miscellaneous	.00	.00	.00
Total Other Revenue:		.00	.00	.00
<b>Transfers</b>				
26-71-70-39-	Cont(To)/From Fund Balance	.00	.00	.00
26-71-70-39-	Transfer to/from Handyman Fund	.00	.00	.00
26-71-70-39-	Transfers-Comm Betterment	20,000.00	39,000.00	39,000.00
Total Transfers:		20,000.00	39,000.00	39,000.00
26-71-70-41-	Regular Employee Salaries	48,896.48	56,106.99	39,125.77
26-71-70-41-	Overtime Wages	161.59	100.00	100.00
26-71-70-41-	Holiday Worked Overtime	95.71	.00	.00
26-71-70-41-	Merit Raise	.00	.00	.00
26-71-70-42-	FICA	2,909.77	3,474.71	2,432.00
26-71-70-42-	Medicare	692.53	812.64	568.77
26-71-70-42-	Workers Compensation	122.50	566.88	1,430.24
26-71-70-42-	General Employee Pension	2,001.04	2,628.28	2,353.55
26-71-70-42-	Employee Health, Life Ins	9,384.00	10,710.00	9,240.00
26-71-70-42-	Employee Assistance Program	.00	.00	.00
26-71-70-42-	Employee Background Checks	69.75	200.00	200.00
26-71-70-42-	Conferences, Cont Education	2,267.39	3,700.00	3,700.00
26-71-70-42-	Recognition Program	1,095.04	4,100.00	4,000.00
26-71-70-43-	Auditing Services	.00	.00	.00
26-71-70-44-	Membership Dues	225.00	300.00	300.00
26-71-70-44-	Legal, Public Notices	.00	200.00	200.00
26-71-70-44-	Other Advertising Services	.00	200.00	200.00
26-71-70-44-	Mail, Delivery Services	115.32	1,000.00	800.00
26-71-70-44-	Electricity	2,000.00	2,800.00	2,800.00
26-71-70-44-	Telephone Line Expense	433.00	450.00	550.00
26-71-70-44-	Long Distance Expense	17.26	100.00	.00
26-71-70-44-	Modem Operating Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
26-71-70-44-	Contracted Services	.00	300.00	300.00
26-71-70-44-	CNTSVC Other	.00	.00	.00
26-71-70-45-	Office Supplies	763.06	500.50	650.00
26-71-70-45-	Software	400.00	750.00	700.00
26-71-70-45-	Other Supplies	.00	300.00	300.00
26-71-70-45-	Program Supplies	.00	500.00	500.00
26-71-70-45-	Office Furniture, Equipment	.00	.00	.00
26-71-70-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
26-71-70-45-	Bldg Maintenance Material	.00	.00	.00
26-71-70-47-	Volunteer Liability Insurance	1,606.21	2,300.00	2,000.00
26-71-70-47-	Transfer to Internal Svc	6,962.28	.00	8,293.50
26-71-70-47-	Internal Svc-MIS	.00	.00	.00
26-71-70-47-	Internal Svc-Risk Management	.00	.00	.00
26-71-70-57-	Depreciation Expense	.00	.00	.00
26-71-70-59-	Capital Outlay-Computers	.00	.00	.00
<b>Rents, Interest, Donations</b>				
26-71-72-37-	Interest Income	.00	.00	.00
26-71-72-37-	Donations	.00	3,000.00	.00
26-71-72-37-	Fund Raising Projects	.00	3,000.00	.00
Total Rents, Interest, Donations:		.00	6,000.00	.00
26-71-72-41-	Fund Raising Employee Salaries	.00	2,400.00	2,400.00
26-71-72-41-	Overtime Wages	.00	.00	.00
26-71-72-42-	Fundraising FICA	.00	.00	.00
26-71-72-42-	Fund Raising Medicare	.00	.00	.00
26-71-72-42-	Workers Compensation	.00	.00	.00
26-71-72-42-	General Employee Pension	.00	.00	.00
26-71-72-42-	Fund Raising Health Insurance	.00	.00	.00
26-71-72-42-	Fund Raising Employee Assist.	.00	.00	.00
26-71-72-44-	Other Advertising Services	.00	.00	.00
26-71-72-44-	CNTSVC Other	.00	.00	.00
26-71-72-45-	Other Supplies	.00	500.00	500.00
<b>Other Revenue</b>				
26-71-73-38-	Revenue-In-Kind Match	2,349.96	3,200.00	.00
Total Other Revenue:		2,349.96	3,200.00	.00
26-71-73-42-	Volunteer Meals	.00	.00	.00
26-71-73-42-	Recognition Program	.00	.00	.00
26-71-73-44-	Building, Office Rent	1,899.96	1,900.00	1,900.00
26-71-73-44-	Other Advertising Services	.00	.00	.00
26-71-73-44-	Contract Printing Expense	450.00	1,300.00	1,300.00
26-71-73-44-	Telephone Line Expense	.00	.00	.00
26-71-73-45-	CNTSVC Core Help Program	.00	.00	.00
26-71-73-45-	Other Supplies	.00	.00	.00
26-71-73-45-	Small Tools, Equipment	.00	.00	.00
26-71-73-59-	Capital Outlay-Office Equip	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Cultural and Leisure Services:				
		157,262.95	196,400.00	175,843.83
Retired Senior Vol Program Revenue Total:				
		74,695.06	98,200.00	89,000.00
Retired Senior Vol Program Expenditure Total:				
		82,567.89	98,200.00	86,843.83
Total Retired Senior Vol Program:				
		7,872.83-	.00	2,156.17

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Museum Exhibit Fund</b>				
<b>Cultural and Leisure Services</b>				
<b>Revenue-Intergovernmental</b>				
27-71-76-33-	Miscellaneous State	.00	.00	.00
Total Revenue-Intergovernmental:		.00	.00	.00
<b>Interest, Rents, Donations</b>				
27-71-76-37-	Interest Income	650.97	.00	.00
27-71-76-37-	Grants	.00	.00	.00
27-71-76-37-	Eldred Foundation Donation	.00	.00	.00
27-71-76-37-	Donations	.00	.00	.00
Total Interest, Rents, Donations:		650.97	.00	.00
<b>Transfers</b>				
27-71-76-39-	Transfer-General Fund	.00	.00	.00
27-71-76-39-	Cont(To)/From Fund Balance	.00	15,000.00	15,000.00
Total Transfers:		.00	15,000.00	15,000.00
27-71-76-44-	Other Advertising Services	.00	.00	.00
27-71-76-44-	Mail, Delivery Services	.00	.00	.00
27-71-76-59-	Museum Display Design Work	.00	.00	.00
27-71-76-59-	Storage Room System	.00	.00	.00
27-71-76-59-	Projector - Museum	.00	.00	.00
27-71-76-59-	Exhibit Fabrication	.00	15,000.00	.00
27-71-76-59-	Video Production	.00	.00	.00
Total Cultural and Leisure Services:		650.97	30,000.00	15,000.00
Museum Exhibit Fund Revenue Total:		650.97	15,000.00	15,000.00
Museum Exhibit Fund Expenditure Total:		.00	15,000.00	.00
Total Museum Exhibit Fund:		650.97	.00	15,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Business Improvement Districts</b>				
<b>Community Development</b>				
<b>Other Revenue</b>				
28-61-67-37-	Interest Income	.00	.00	.00
Total Other Revenue:		.00	.00	.00
<b>Other Revenue</b>				
28-61-67-38-	BID #1 Assessments	.00	.00	.00
28-61-67-38-	Bad Debt Collected	.00	.00	.00
Total Other Revenue:		.00	.00	.00
<b>Other Revenue</b>				
28-61-67-39-	Cont(To)/From Fund Balance #1	.00	.00	.00
28-61-67-39-	Transfer To Restricted #1	.00	.00	.00
Total Other Revenue:		.00	.00	.00
28-61-67-43-	Other Professional Services	.00	.00	.00
28-61-67-43-	Contract Grounds Maintenance	.00	.00	.00
28-61-67-44-	Legal, Public Notices	.00	.00	.00
28-61-67-44-	Mail, Delivery Services	.00	.00	.00
28-61-67-44-	Other Advertising Services	.00	.00	.00
28-61-67-44-	CNTSVC Other	.00	.00	.00
28-61-67-45-	Outdoor Furniture	.00	.00	.00
28-61-67-46-	Other Promotions	.00	.00	.00
28-61-67-47-	Bad Debt-Uncollectible	.00	.00	.00
28-61-67-47-	Contingency	.00	.00	.00
28-61-67-57-	Depreciation Expense	.00	.00	.00
28-61-67-59-	Capital Outlay-Other Improv	.00	.00	.00
<b>Interest, Rents, Donations</b>				
28-61-68-37-	BID #2 Interest	.00	.00	.00
Total Interest, Rents, Donations:		.00	.00	.00
<b>Other Revenue</b>				
28-61-68-38-	BID #2 Assessments	.00	.00	.00
Total Other Revenue:		.00	.00	.00
<b>Transfers</b>				
28-61-68-39-	Transfer To Restricted #2	.00	.00	.00
28-61-68-39-	Cont(To)/From Fund Balance #2	.00	.00	.00
Total Transfers:		.00	.00	.00
28-61-68-43-	Other Professional Services	.00	.00	.00
28-61-68-43-	Contract Grounds Maintenance	.00	.00	.00
28-61-68-44-	Legal, Public Notices	.00	.00	.00
28-61-68-44-	Mail, Delivery Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
28-61-68-45-	Outdoor Furniture	.00	.00	.00
28-61-68-45-	Trees	.00	.00	.00
28-61-68-45-	Plants	.00	.00	.00
28-61-68-47-	Contingency	.00	.00	.00
Total Community Development:		.00	.00	.00
Business Improvement Districts Revenue Total:		.00	.00	.00
Business Improvement Districts Expenditure Total:		.00	.00	.00
Total Business Improvement Districts:		.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Nuisance Clean-Up Fund</b>				
<b>Community Development</b>				
<b>Interest Income</b>				
29-61-63-37-	Interest Income	.00	.00	.00
Total Interest Income:		.00	.00	.00
<b>Other Revenue</b>				
29-61-63-38-	Clean-up Reimbursement	.00	.00	.00
Total Other Revenue:		.00	.00	.00
<b>Transfer</b>				
29-61-63-39-	Cont(To)/From Fund Balance	.00	.00	.00
29-61-63-39-	Transfer-General Fund	.00	.00	.00
Total Transfer:		.00	.00	.00
29-61-63-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
29-61-63-44-	Misc Expenses	.00	.00	.00
Total Community Development:		.00	.00	.00
Nuisance Clean-Up Fund Revenue Total:		.00	.00	.00
Nuisance Clean-Up Fund Expenditure Total:		.00	.00	.00
Total Nuisance Clean-Up Fund:		.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Housing and Urban Dev Fund</b>				
<b>Community Development</b>				
<b>Interest and Rents Revenues</b>				
32-00-00-37-	Interest Income	106.36	.00	.00
32-00-00-37-	Donations	.00	.00	.00
Total Interest and Rents Revenues:		106.36	.00	.00
<b>Other Revenue</b>				
32-00-00-38-	Revenue-Miscellaneous	.00	.00	.00
32-00-00-38-	Program Loan Repayment	.00	.00	.00
Total Other Revenue:		.00	.00	.00
Total Community Development:		106.36	.00	.00
<b>CDBG General Administration</b>				
32-61-63-44-	CNTSVC Other	.00	.00	.00
32-61-63-45-	Small Tools, Equipment	.00	.00	.00
<b>Intergovernmental Revenues</b>				
32-61-65-33-	CDBG	.00	150,000.00	150,000.00
Total Intergovernmental Revenues:		.00	150,000.00	150,000.00
<b>Transfers</b>				
32-61-65-39-	Transfer-General Fund	.00	.00	.00
32-61-65-39-	Cont(To)/From Fund Balance	.00	.00	.00
Total Transfers:		.00	.00	.00
32-61-65-43-	Auditing Services	.00	.00	.00
32-61-65-44-	Legal, Public Notices	.00	.00	.00
32-61-65-44-	CNTSVC Other	.00	.00	.00
32-61-65-47-	Business Expansion	.00	150,000.00	150,000.00
32-61-65-47-	Housing Projects	.00	.00	.00
32-61-65-57-	Depreciation Expense	.00	.00	.00
32-61-66-44-	CNTSVC Other	.00	.00	.00
32-61-66-45-	Office Supplies	.00	.00	.00
Total CDBG General Administration:		.00	300,000.00	300,000.00
Housing and Urban Dev Fund Revenue Total:		106.36	150,000.00	150,000.00
Housing and Urban Dev Fund Expenditure Total:		.00	150,000.00	150,000.00
Total Housing and Urban Dev Fund:		106.36	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Community Betterment Fund</b>				
<b>Community Betterment</b>				
<b>Charges For Services</b>				
33-21-26-34-	Keno Proceeds	16,142.54	15,000.00	8,000.00
33-21-26-34-	Winnings Paid Out	.00	.00	.00
Total Charges For Services:		16,142.54	15,000.00	8,000.00
<b>Rents,Interest, Donations</b>				
33-21-26-37-	Interest Income	3,193.86	400.00	1,000.00
Total Rents,Interest, Donations:		3,193.86	400.00	1,000.00
<b>Other Revenue</b>				
33-21-26-38-	Revenue-Miscellaneous	.00	.00	.00
33-21-26-38-	Prize Reserve Adjustment	.00	.00	.00
33-21-26-38-	Cont(To)/From Fund Balance	.00	23,700.00	30,000.00
Total Other Revenue:		.00	23,700.00	30,000.00
<b>Transfers</b>				
33-21-26-39-	Cont(To)/From Fund Balance	.00	.00	.00
33-21-26-39-	Transfer-General Fund	.00	.00	.00
33-21-26-39-	Transfer-Golf	.00	.00	.00
33-21-26-39-	Transfer to Handyman	.00	.00	.00
33-21-26-39-	Transfer to RSVP	20,000.00-	39,000.00-	39,000.00
33-21-26-39-	Transfer to Debt Service Fund	.00	.00	.00
Total Transfers:		20,000.00-	39,000.00-	39,000.00
33-21-26-43-	Auditing Services	.00	.00	.00
33-21-26-43-	Accounting Services	.00	.00	.00
33-21-26-43-	Contract Svc-Keno Operator	.00	.00	.00
33-21-26-43-	Contract Svc-Site Operator	.00	.00	.00
33-21-26-44-	Operating Permits	100.00	100.00	.00
33-21-26-44-	Legal, Public Notices	.00	.00	.00
33-21-26-44-	CNTSVC Other	.00	.00	.00
33-21-26-44-	NRCNTSVC-Other(Sunken Garde	.00	.00	.00
33-21-26-45-	Bldg Maintenance Material	.00	.00	.00
33-21-26-47-	Bad Debt-Uncollectible	.00	.00	.00
33-21-26-47-	Fines	.00	.00	.00
33-21-26-47-	Gaming Tax	.00	.00	.00
33-21-26-59-	Community Support	.00	.00	.00
33-21-27-47-	City Council Contingency	.00	.00	.00
33-21-27-52-	Niobrara Parking Lot	.00	.00	.00
33-21-27-59-	Other Improvements	.00	.00	.00
33-21-27-59-	Skate Park	.00	.00	.00
33-21-27-59-	Park Lighting	.00	.00	.00
Total Community Betterment:		563.60-	200.00	78,000.00

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Community Betterment Fund Revenue Total:		<u>663.60-</u>	<u>100.00</u>	<u>78,000.00</u>
Community Betterment Fund Expenditure Total:		<u>100.00</u>	<u>100.00</u>	<u>.00</u>
Total Community Betterment Fund:		<u>563.60</u>	<u>.00</u>	<u>78,000.00</u>

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Economic Development Fund</b>				
<b>Community Betterment</b>				
<b>Transfers</b>				
35-21-26-38-	Cont(To)/From Fund Balance	.00	.00	.00
Total Transfers:		.00	.00	.00
Total Community Betterment:		.00	.00	.00
<b>Community Development</b>				
35-61-63-44-	Machine, Equipment Rent	.00	.00	.00
<b>Transfers</b>				
35-61-64-31-	Enhanced Employment Area Tax	71,096.43	70,000.00	70,000.00
Total Transfers:		71,096.43	70,000.00	70,000.00
<b>Interdepartmental Revenue</b>				
35-61-64-33-	NDEQ Grant	.00	.00	.00
35-61-64-33-	Revenue-Miscellaneous State	.00	.00	.00
Total Interdepartmental Revenue:		.00	.00	.00
<b>Rents, Interest, Donations</b>				
35-61-64-37-	Interest Income	35,986.17	1,000.00	10,000.00
35-61-64-37-	Program Fees and Reimburseme	4,771.45	2,500.00	2,500.00
Total Rents, Interest, Donations:		40,757.62	3,500.00	12,500.00
<b>Rents, Interest, Donations</b>				
35-61-64-38-	Cont(To)/From Fund Balance	.00	569,100.00	602,000.00
Total Rents, Interest, Donations:		.00	569,100.00	602,000.00
<b>Transfers</b>				
35-61-64-39-	Transfer-General Fund	.00	.00	.00
35-61-64-39-	Transfer-LB840	.00	.00	.00
35-61-64-39-	Transfer-ARPA Fund	.00	.00	.00
35-61-64-39-	Transfer-Sales Tax Fund	100,000.00	100,000.00	114,095.00
Total Transfers:		100,000.00	100,000.00	114,095.00
35-61-64-42-	Travel Expense	.00	.00	.00
35-61-64-43-	Other Attorney Fees - CRA	.00	5,000.00	5,000.00
35-61-64-43-	Other Attorney Fees - ED	5,740.86	6,000.00	6,000.00
35-61-64-44-	Membership Dues	6,581.30	6,600.00	6,600.00
35-61-64-44-	Mail, Delivery Services	.00	.00	.00
35-61-64-44-	CNTSVC Other-Branding	.00	.00	.00
35-61-64-44-	CNTSVC Other-Grant Eligible	.00	.00	.00
35-61-64-44-	CNTSVC-Grant Ineligible	.00	560,000.00	600,000.00
35-61-64-45-	Branding Program Supplies	.00	.00	.00
35-61-64-47-	Box Butte Development Corp	75,700.00	95,000.00	109,550.00
35-61-64-47-	Enhanced Employment Area Tax	66,723.36	70,000.00	70,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Community Development:		366,599.57	1,485,200.00	1,595,745.00
Economic Development Fund Revenue Total:		211,854.05	742,600.00	798,595.00
Economic Development Fund Expenditure Total:		154,745.52	742,600.00	797,150.00
Total Economic Development Fund:		57,108.53	.00	1,445.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>LB 840 -Economic Development</b>				
<b>Community Development</b>				
<b>Taxes</b>				
36-00-00-31-	City Sales Tax	.00	.00	.00
Total Taxes:		.00	.00	.00
<b>Interest, Rents, Donations</b>				
36-00-00-37-	Interest Income	46,471.01	3,400.00	3,400.00
36-00-00-37-	Loan Interest Income	4,369.30	8,000.00	8,000.00
36-00-00-37-	Loan Origination Fees	.00	2,500.00	2,500.00
Total Interest, Rents, Donations:		50,840.31	13,900.00	13,900.00
<b>Other Revenue</b>				
36-00-00-38-	Program Loan Repayment	.00	75,000.00	75,000.00
Total Other Revenue:		.00	75,000.00	75,000.00
<b>Transfers</b>				
36-00-00-39-	Cont(To)/From Fund Balance	.00	321,100.00	350,020.00
36-00-00-39-	Trans to Economic Development	.00	.00	.00
36-00-00-39-	Transfer-Sales Tax Fund	100,000.00	100,000.00	96,080.00
Total Transfers:		100,000.00	421,100.00	446,100.00
Total Community Development:		150,840.31	510,000.00	535,000.00
<b>Community Development</b>				
36-61-64-43-	Other Attorney Fees	.00	.00	.00
36-61-64-44-	Contract Svc-Vitalix Gas	.00	.00	.00
36-61-64-44-	CNTSVC Other	.00	500,000.00	500,000.00
36-61-64-58-	Notes Payable-Vitalix Gas	.00	.00	.00
36-61-64-58-	Vitalix Loan	.00	.00	.00
36-61-64-58-	Perrin Loan	.00	.00	.00
36-61-64-58-	NE Transport Loan	.00	.00	.00
36-61-64-58-	Tridako Loan	.00	.00	.00
36-61-64-58-	Crossman Trailer Loan	.00	.00	.00
36-61-64-58-	Box Butte Dev Corp Loan	.00	.00	.00
36-61-64-58-	Prairie Sky Seed Loan	.00	.00	.00
36-61-64-58-	Loan Forgiveness	32,600.00	.00	.00
36-61-64-58-	Steph's Studio Loan	.00	.00	.00
36-61-64-58-	A&L Bakery Loan	.00	.00	.00
36-61-64-58-	Alliance Lodging LLC	.00	.00	.00
36-61-64-58-	1dash5 Enterprises LLC Loan	.00	.00	.00
36-61-64-58-	Alliance Community Pharmacy	.00	.00	.00
36-61-64-58-	Brewery 719 Loan	.00	.00	.00
36-61-64-58-	Dave's Pharmacy Loan	.00	.00	.00
36-61-64-58-	Western Potatoes Inc Loan	.00	.00	.00
36-61-64-58-	Mischnick Construction Loan	.00	.00	.00
36-61-64-58-	Rossa Zaffiro LLC Loan	.00	.00	.00
36-61-64-58-	3 Little Birds Health Loan	.00	.00	.00
36-61-64-58-	GNL Inc (Carter's) Loan	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
36-61-64-58-	Jelinek Custom Cleaning Loan	.00	.00	.00
36-61-64-58-	LB840 Small Grants	.00	10,000.00	35,000.00
36-61-64-58-	Alliance Eating Ventures Loan	.00	.00	.00
36-61-64-58-	Jelinek Custom Cleaning Loan 2	.00	.00	.00
36-61-64-58-	Walther Investment LLC Loan	.00	.00	.00
36-61-64-59-	Capital Outlay-Land	.00	.00	.00
Total Community Development:		32,600.00	510,000.00	535,000.00
<b>Cultural and Leisure Services</b>				
36-79-79-44-	CNTSVC Other	.00	.00	.00
Total Cultural and Leisure Services:		.00	.00	.00
LB 840 -Economic Development Revenue Total:		150,840.31	510,000.00	535,000.00
LB 840 -Economic Development Expenditure Total:		32,600.00	510,000.00	535,000.00
Total LB 840 -Economic Development:		118,240.31	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Redevelopment Fund</b>				
<b>Cultural and Leisure Services</b>				
<b>Mis Revenue- Parks</b>				
37-00-00-37-	Program Fees and Reimburseme	.00	.00	.00
Total Mis Revenue- Parks:		.00	.00	.00
Total Cultural and Leisure Services:		.00	.00	.00
<b>Community Development</b>				
<b>Taxes</b>				
37-61-69-31-	Property Tax Relief	12,865.52	.00	.00
37-61-69-31-	Tax Increment Payments	136,374.32	250,000.00	250,000.00
Total Taxes:		149,239.84	250,000.00	250,000.00
<b>Rents, Interest, Donations</b>				
37-61-69-37-	Building Lease	.00	.00	.00
37-61-69-37-	Interest Income	834.92	.00	.00
37-61-69-37-	Surplus, Salvage Sales	.00	.00	.00
Total Rents, Interest, Donations:		834.92	.00	.00
<b>Rents, Interest, Donations</b>				
37-61-69-38-	Bond Proceeds	.00	1,500,000.00	1,500,000.00
37-61-69-38-	Warrant-Note Proceeds	.00	.00	.00
37-61-69-38-	Loans To-From Other Funds	.00	.00	.00
37-61-69-38-	Interdepartment Loan Forgiven	.00	.00	.00
Total Rents, Interest, Donations:		.00	1,500,000.00	1,500,000.00
<b>Transfers</b>				
37-61-69-39-	Cont(To)/From Fund Balance	.00	.00	.00
37-61-69-39-	Transfer-Debt Service Fund	.00	.00	.00
Total Transfers:		.00	.00	.00
37-61-69-43-	Other Attorney Fees	.00	.00	.00
37-61-69-44-	CNTSVC Other	.00	.00	.00
37-61-69-58-	Bond Proceeds to Developer	.00	1,500,000.00	1,500,000.00
37-61-69-58-	W & N Principal	149,239.84	250,000.00	250,000.00
37-61-69-58-	W & N Interest	.00	.00	.00
37-61-69-59-	Capital Outlay-Land	.00	.00	.00
Total Community Development:		299,314.60	3,500,000.00	3,500,000.00
Redevelopment Fund Revenue Total:		150,074.76	1,750,000.00	1,750,000.00
Redevelopment Fund Expenditure Total:		149,239.84	1,750,000.00	1,750,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Redevelopment Fund:		834.92	.00	.00

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Sales Tax Fund</b>				
<b>Community Development</b>				
<b>Taxes</b>				
38-00-00-31-	City Sales Tax	2,538,789.35	2,402,000.00	2,402,000.00
Total Taxes:		2,538,789.35	2,402,000.00	2,402,000.00
<b>Interest, Rents, Donations</b>				
38-00-00-37-	Interest Income	16,605.28	3,000.00	3,000.00
Total Interest, Rents, Donations:		16,605.28	3,000.00	3,000.00
<b>Transfers</b>				
38-00-00-39-	Transfer to General Fund	1,892,849.34-	1,905,000.00-	2,228,585.00-
38-00-00-39-	Trans To-From Streets	322,438.84-	300,000.00-	288,240.00-
38-00-00-39-	Transfer to Economic Dev	100,000.00-	100,000.00-	114,095.00-
38-00-00-39-	Transfer to LB 840	100,000.00-	100,000.00-	96,080.00-
38-00-00-39-	Transfer to Capital Proj Fund	.00	.00	3,000.00-
38-00-00-39-	Cont(To)/From Fund Balance	.00	.00	325,000.00
Total Transfers:		2,415,288.18-	2,405,000.00-	2,405,000.00-
Total Community Development:		140,106.45	.00	.00
Sales Tax Fund Revenue Total:		140,106.45	.00	.00
Total Sales Tax Fund:		140,106.45	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Tourism and Promotion Fund</b>				
<b>Community Development</b>				
<b>Taxes</b>				
39-00-00-31-	Hotel Occupation Tax	124,209.95	185,000.00	185,000.00
Total Taxes:		124,209.95	185,000.00	185,000.00
<b>Interest, Rents, Donations</b>				
39-00-00-37-	Interest Income	8,649.80	9,200.00	10,000.00
Total Interest, Rents, Donations:		8,649.80	9,200.00	10,000.00
<b>Interest, Rents, Donations</b>				
39-00-00-38-	Other Museum Marketing Revenu	.00	.00	.00
Total Interest, Rents, Donations:		.00	.00	.00
<b>Transfers</b>				
39-00-00-39-	Cont(To)/From Fund Balance	.00	.00	.00
39-00-00-39-	Transfer to General Fund	112,900.00-	274,090.00-	245,116.00-
39-00-00-39-	Transfer to Transit Fund	.00	17,500.00-	30,000.00-
39-00-00-39-	Transfer to Capital Fund	.00	.00	.00
39-00-00-39-	Cont(To)/From Fund Balance	.00	98,390.00	79,116.00
Total Transfers:		112,900.00-	193,200.00-	196,000.00-
Total Community Development:		19,959.75	1,000.00	1,000.00-
<b>Tourism and Promotion Fund</b>				
<b>Penalties- Interest</b>				
39-79-79-35-	Penalties, Interest	.00	.00	.00
Total Penalties- Interest:		.00	.00	.00
<b>Penalties- Interest</b>				
39-79-79-37-	Interest Income	.00	.00	.00
Total Penalties- Interest:		.00	.00	.00
39-79-79-42-	Conferences, Cont Education	.00	.00	.00
39-79-79-43-	Other Attorney Fees	.00	1,000.00	1,000.00
39-79-79-44-	Other Advertising Services	.00	.00	.00
39-79-79-44-	Other Museum Marketing	.00	.00	.00
39-79-79-47-	Bad Debt-Uncollectible	65,624.31-	.00	.00
Total Tourism and Promotion Fund:		65,624.31-	1,000.00	1,000.00
Tourism and Promotion Fund Revenue Total:		19,959.75	1,000.00	1,000.00-
Tourism and Promotion Fund Expenditure Total:		65,624.31-	1,000.00	1,000.00

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Tourism and Promotion Fund:		45,664.56-	.00	.00

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Capital Projects Fund</b>				
<b>Tourism and Promotion Fund</b>				
<b>Taxes</b>				
41-00-00-31-	City Sales Tax	.00	.00	.00
Total Taxes:		.00	.00	.00
<b>Intergovernmental Revenue</b>				
41-00-00-33-	Revenue-Miscellaneous State	.00	.00	.00
Total Intergovernmental Revenue:		.00	.00	.00
<b>Rents, Interest, Donation</b>				
41-00-00-37-	Interest Income	37,110.97	15,000.00	15,000.00
41-00-00-37-	Grants	.00	.00	.00
41-00-00-37-	Donations	.00	.00	.00
41-00-00-37-	Donations-Special Projects	.00	.00	.00
41-00-00-37-	Sale of Property	.00	.00	.00
Total Rents, Interest, Donation:		37,110.97	15,000.00	15,000.00
<b>Other Revenue</b>				
41-00-00-38-	Damage Reimbursement	.00	.00	.00
41-00-00-38-	Bond Proceeds	.00	.00	.00
41-00-00-38-	Warrant-Note Proceeds	.00	.00	.00
41-00-00-38-	Other Funds Loans	.00	.00	.00
Total Other Revenue:		.00	.00	.00
<b>Transfers</b>				
41-00-00-39-	Transfer-General Fund	.00	.00	644,000.00
41-00-00-39-	Transfer-Occupation Tax Fund	.00	.00	.00
41-00-00-39-	Transfer-ARPA Fund	.00	.00	.00
41-00-00-39-	Transfer to Debt Service Fund	.00	.00	.00
41-00-00-39-	Cont(To)/From Fund Balance	.00	487,000.00	629,000.00
41-00-00-39-	Transfer-Sales Tax Fund	.00	.00	3,000.00
Total Transfers:		.00	487,000.00	1,276,000.00
41-00-00-44-	Legal, Public Notices	.00	.00	.00
41-00-00-45-	Office Furniture, Equipment	.00	.00	.00
41-00-00-47-	Linemen School Building	.00	.00	.00
41-00-00-57-	Depreciation Expense	.00	.00	.00
41-00-00-59-	Capital Outlay-Land	.00	.00	.00
41-00-00-59-	Capital Outlay-Buildings	.00	.00	.00
41-00-00-59-	Capital Outlay-Office Equip	.00	.00	.00
41-00-00-59-	Other Improvements	.00	.00	.00
Total Tourism and Promotion Fund:		37,110.97	502,000.00	1,291,000.00
<b>Police</b>				
41-31-31-59-	Capital Outlay - Bldg	.00	.00	.00
41-31-31-59-	Capital Outlay-Other Improv	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
41-31-34-59-	Capital Outlay - Other Improv	.00	.00	.00
Total Police:		.00	.00	.00
<b>Fire Department</b>				
41-37-37-59-	Capital Outlay - Other Improv	.00	.00	.00
41-37-37-59-	Rural Fire Share	.00	.00	.00
Total Fire Department:		.00	.00	.00
<b>Public Facilities</b>				
41-41-43-59-	Capital Outlay-Buildings	.00	.00	.00
41-41-46-59-	Capital Outlay-Buildings	.00	502,000.00	.00
41-41-46-59-	Capital Outlay - Other Improv	.00	.00	.00
Total Public Facilities:		.00	502,000.00	.00
<b>Community Development</b>				
41-61-60-59-	Box Butte Street Scape	.00	.00	.00
41-61-60-59-	Lighting Grant - City Match	.00	.00	.00
41-61-60-59-	Lighting Grant - Awarded	.00	.00	.00
41-61-60-59-	Streetscape-Grants & Revenues	.00	.00	.00
Total Community Development:		.00	.00	.00
<b>Cultural &amp; Leasure</b>				
41-71-71-59-	Capital Outlay-Buildings	.00	.00	.00
41-71-71-59-	Capital Outlay - Other Improv	.00	.00	.00
41-71-74-59-	Capital Outlay - Other Improv	.00	.00	.00
41-71-75-59-	Capital Outlay - Other Improv	.00	.00	.00
41-71-77-59-	Capital Outlay-Buildings	.00	.00	.00
Total Cultural & Leasure:		.00	.00	.00
Capital Projects Fund Revenue Total:		37,110.97	502,000.00	1,291,000.00
Capital Projects Fund Expenditure Total:		.00	502,000.00	.00
Total Capital Projects Fund:		37,110.97	.00	1,291,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Public Safety Tax</b>				
<b>Cultural &amp; Leasure</b>				
<b>Taxes</b>				
42-00-00-31-	Carline Taxes	1,176.37	.00	1,000.00
42-00-00-31-	Homestead Exemption	7,277.09	1,800.00	4,500.00
42-00-00-31-	Property Tax Relief	10,668.30	.00	10,000.00
42-00-00-31-	Public Safety Tax	168,117.78	173,075.00	201,248.22
Total Taxes:		187,239.54	174,875.00	216,748.22
<b>Intergovernmental Revenues</b>				
42-00-00-33-	Motor Vehicle Pro-Rate	429.19	.00	.00
Total Intergovernmental Revenues:		429.19	.00	.00
<b>Rents, Interest, Donations</b>				
42-00-00-37-	Interest Income	25,531.78	1,600.00	10,000.00
42-00-00-37-	Grants	.00	.00	.00
Total Rents, Interest, Donations:		25,531.78	1,600.00	10,000.00
<b>Transfers</b>				
42-00-00-39-	Transfer-General Fund	.00	599,725.00-	315,000.00
42-00-00-39-	Cont(To)/From Fund Balance	.00	423,250.00	200,000.00
Total Transfers:		.00	176,475.00-	515,000.00
42-00-00-47-	City Council Contingency	.00	.00	.00
Total Cultural & Leasure:		213,200.51	.00	741,748.22
<b>City Administration</b>				
42-11-10-59-	Capital Outlay-Office Equip	.00	.00	.00
42-11-10-59-	Capital Outlay-Computers	.00	.00	.00
Total City Administration:		.00	.00	.00
<b>Technology</b>				
42-17-17-59-	Capital Outlay-Computers	.00	.00	.00
42-17-17-59-	Capital Outlay - Mach - Equip	.00	.00	.00
Total Technology:		.00	.00	.00
<b>Finance</b>				
42-21-21-59-	Capital Outlay-Office Equip	.00	.00	.00
42-21-21-59-	Capital Outlay-Vehicles	.00	.00	.00
42-21-23-59-	Capital Outlay-Office Equip	.00	.00	.00
42-21-24-59-	Capital Outlay-Vehicles	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Finance:		.00	.00	.00
<b>Police Department</b>				
<b>Federal Police Grant</b>				
42-31-31-33-	Federal Police Grant	.00	.00	.00
Total Federal Police Grant:		.00	.00	.00
<b>Rents, Interests, Donations</b>				
42-31-31-37-	Police Grant, Donations	.00	.00	.00
Total Rents, Interests, Donations:		.00	.00	.00
42-31-32-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-31-32-59-	Capital Outlay-Vehicles	.00	.00	.00
42-31-33-59-	Capital Outlay-Office Equip	.00	.00	.00
42-31-33-59-	Capital Outlay-Computers	.00	.00	.00
42-31-33-59-	Police Communication Equip	.00	.00	.00
42-31-34-59-	Capital Outlay - Other Improve	.00	.00	.00
42-31-35-59-	Capital Outlay-Mach, Equip	.00	.00	.00
Total Police Department:		.00	.00	.00
<b>Fire Department</b>				
42-37-37-58-	Fire Truck Principal	.00	.00	.00
42-37-37-58-	Fire Truck Interest	.00	.00	.00
42-37-37-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-37-37-59-	Capital Outlay - Vehicles	.00	.00	.00
42-37-37-59-	Capital Outlay - Ambulance 1	.00	.00	.00
42-37-37-59-	Capital Outlay - Command Veh	.00	.00	.00
42-37-37-59-	Command Vehicle - Rural Share	.00	.00	.00
Total Fire Department:		.00	.00	.00
<b>Public Facilities</b>				
42-41-44-59-	Capital Outlay - Mach - Equip	.00	.00	.00
42-41-44-59-	Capital Outlay-Vehicles	.00	.00	.00
42-41-46-59-	Capital Outlay - Vehicles	.00	.00	.00
Total Public Facilities:		.00	.00	.00
<b>Utilities Superintendent</b>				
42-51-56-59-	Capital Outlay - Office Equip	.00	.00	.00
42-51-56-59-	Capital Outlay-Office Equip	.00	.00	.00
42-51-56-59-	Capital Outlay-Mach, Equip	.00	.00	.00
Total Utilities Superintendent:		.00	.00	.00
<b>Community Development</b>				
42-61-60-59-	Capital Outlay-Office Equip	.00	.00	.00
42-61-60-59-	Capital Outlay - Vehicles	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Community Development:		.00	.00	.00
<b>Cultural and Leisure Services</b>				
42-71-71-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-71-71-59-	Capital Outlay - Vehicles	.00	.00	.00
42-71-74-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-71-75-59-	Capital Outlay-Office Equip	.00	.00	.00
42-71-75-59-	Capital Outlay - Mach - Equip	.00	.00	.00
42-71-75-59-	Other Improvements	.00	.00	.00
42-71-76-59-	Capital Outlay-Office Equip	.00	.00	.00
42-71-76-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-71-76-59-	Other Improvements	.00	.00	.00
<b>Revenue-Intergovernmental</b>				
42-71-77-33-	LSTA-Library Grant	.00	.00	.00
Total Revenue-Intergovernmental:		.00	.00	.00
<b>Rents, Interest, Donations</b>				
42-71-77-37-	Library Foundation Donations	.00	.00	.00
Total Rents, Interest, Donations:		.00	.00	.00
42-71-77-59-	Capital Outlay-Office Equip	.00	.00	.00
42-71-77-59-	Capital Outlay-Computers	.00	.00	.00
42-71-77-59-	Capital Outlay-Other Improv	.00	.00	.00
Total Cultural and Leisure Services:		.00	.00	.00
Public Safety Tax Revenue Total:		213,200.51	.00	741,748.22
Public Safety Tax Expenditure Total:		.00	.00	.00
Total Public Safety Tax:		213,200.51	.00	741,748.22

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>State E911 Fund</b>				
<b>Cultural and Leisure Services</b>				
<b>Rents, Interest, Donations</b>				
43-00-00-37-	Interest Income	1,306.58	802.00	800.00
43-00-00-37-	State 911 Funds - Wireless	42,277.63	48,198.00	49,200.00
Total Rents, Interest, Donations:		43,584.21	49,000.00	50,000.00
<b>Transfers</b>				
43-00-00-39-	Cont(To)/From Fund Balance	.00	.00	.00
43-00-00-39-	Transfer to General Fund	.00	.00	.00
Total Transfers:		.00	.00	.00
Total Cultural and Leisure Services:		43,584.21	49,000.00	50,000.00
<b>Cultural and Leisure Services</b>				
43-31-31-47-	911 - State Funding Restricted	79,107.67	49,000.00	50,000.00
Total Cultural and Leisure Services:		79,107.67	49,000.00	50,000.00
State E911 Fund Revenue Total:		43,584.21	49,000.00	50,000.00
State E911 Fund Expenditure Total:		79,107.67	49,000.00	50,000.00
Total State E911 Fund:		35,523.46-	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>American Recovery Plan Fund</b>				
<b>Cultural and Leisure Services</b>				
<b>Transfers</b>				
49-00-00-37-	Interest Income	17,987.47	6,400.00	6,000.00
49-00-00-37-	Federal Grant	.00	.00	.00
Total Transfers:		17,987.47	6,400.00	6,000.00
<b>Transfers</b>				
49-00-00-39-	Cont(To)/From Fund Balance	.00	582,132.45	575,000.00
49-00-00-39-	Transfer to General Fund	.00	.00	581,000.00
49-00-00-39-	Transfer to Economic Dev-CRA	.00	.00	.00
49-00-00-39-	Transfer to Capital Proj Fund	.00	.00	.00
Total Transfers:		.00	582,132.45	1,156,000.00
49-00-00-47-	City Council Contingency	.00	588,532.45	.00
Total Cultural and Leisure Services:		17,987.47	1,177,064.90	1,162,000.00
<b>Cultural and Leisure Services</b>				
49-21-22-47-	City Council Contingency	.00	.00	.00
49-21-22-59-	Capital Outlay-Other Improv	.00	.00	.00
Total Cultural and Leisure Services:		.00	.00	.00
American Recovery Plan Fund Revenue Total:		17,987.47	588,532.45	1,162,000.00
American Recovery Plan Fund Expenditure Total:		.00	588,532.45	.00
Total American Recovery Plan Fund:		17,987.47	.00	1,162,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Adminstration Internal Service</b>				
<b>Cultural and Leisure Services</b>				
<b>Charges for Services</b>				
51-00-00-34-	Internal Services Billings	.00	.00	.00
Total Charges for Services:		.00	.00	.00
<b>Charges for Services</b>				
51-00-00-37-	Interest Income	36,783.88	.00	15,000.00
Total Charges for Services:		36,783.88	.00	15,000.00
<b>Charges for Services</b>				
51-00-00-38-	Damage Reimbursement	.00	.00	.00
51-00-00-38-	Cash Long and Short	.20	.00	.00
Total Charges for Services:		.20	.00	.00
<b>Other Revenue</b>				
51-00-00-39-	Cont(To)/From Fund Balance	.00	900,000.00	600,000.00
51-00-00-39-	Transfer from General Fund	1,125,165.00	810,000.00	966,264.06
51-00-00-39-	Transfer from Electric Fund	362,313.00	218,000.00	333,385.36
51-00-00-39-	Transfer from Refuse Fund	161,818.08	64,200.00	114,812.61
51-00-00-39-	Transfer from Sewer Fund	126,191.04	21,900.00	28,607.76
51-00-00-39-	Transfer from Water Fund	186,165.00	43,800.00	135,236.72
51-00-00-39-	Transfer from Golf	76,121.04	32,025.00	48,954.75
51-00-00-39-	Transfer from Airport	63,399.96	32,025.00	147,864.05
51-00-00-39-	Transfer from Transit Fund	37,794.67	66,500.00	57,288.51
51-00-00-39-	Transfer from Street Fund	93,600.00	93,500.00	75,621.65
51-00-00-39-	Transfer from Handyman Fund	.00	.00	.00
51-00-00-39-	Transfer from RSVP	6,962.28	.00	8,293.50
51-00-00-39-	Transfer from Ent Intrnl Svc	55,299.96	75,000.00	54,381.30
Total Other Revenue:		2,294,830.03	2,356,950.00	2,570,710.27
Total Cultural and Leisure Services:		2,331,614.11	2,356,950.00	2,585,710.27
<b>Personnel</b>				
51-13-13-41-	Regular Employee Salaries	128,489.09	176,906.81	156,935.57
51-13-13-41-	Temporary Employee Salary	.00	5,192.88	5,000.00
51-13-13-41-	Overtime Wages	64.17	12.00	.00
51-13-13-41-	Holiday Worked Overtime	.00	.00	.00
51-13-13-41-	Classification Study Allowance	.00	.00	.00
51-13-13-41-	Merit Raise	.00	.00	.00
51-13-13-42-	FICA	7,866.35	11,291.67	10,040.01
51-13-13-42-	Medicare	1,839.79	2,640.79	2,348.07
51-13-13-42-	Workers Compensation	328.81	1,947.78	275.93
51-13-13-42-	General Employee Pension	6,731.54	10,615.84	9,716.13
51-13-13-42-	Employee Health, Life Ins	22,080.00	37,800.00	24,000.00
51-13-13-42-	Disability Insurance	.00	.00	.00
51-13-13-42-	Cafeteria Plan Excess	66.21-	500.00	500.00
51-13-13-42-	Employee Assistance Program	1,200.00	5,000.00	5,000.00
51-13-13-42-	Employee Medical Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-13-13-42-	Wellness Incentive	.00	.00	.00
51-13-13-42-	Interviewing Expense	604.10	6,000.00	6,000.00
51-13-13-42-	Relocation Expense	.00	15,000.00	15,000.00
51-13-13-42-	Conferences, Cont Education	1,865.54	4,000.00	5,000.00
51-13-13-42-	Tuition Reimbursements	.00	.00	.00
51-13-13-42-	Recognition Program	5,992.74	7,500.00	7,500.00
51-13-13-43-	Other Technical Services	638.15	30,000.00	30,000.00
51-13-13-43-	Psychological Services	.00	.00	.00
51-13-13-43-	DOT Testing	5,191.00	5,000.00	7,500.00
51-13-13-43-	Civil Service	1,633.05	3,000.00	3,000.00
51-13-13-43-	Contract Training Services	.00	2,500.00	18,500.00
51-13-13-43-	Pension Administrative Svc	.00	32,250.00	.00
51-13-13-44-	Membership Dues	1,060.00	1,200.00	1,200.00
51-13-13-44-	Professional Subscriptions	.00	.00	.00
51-13-13-44-	Database Subscriptions	32,641.14	28,000.00	45,000.00
51-13-13-44-	Legal, Public Notices	35.64	100.00	100.00
51-13-13-44-	Employment Notices	500.99	13,000.00	13,000.00
51-13-13-44-	Mail, Delivery Services	165.69	300.00	300.00
51-13-13-44-	Telephone Line Expense	874.61	900.00	900.00
51-13-13-44-	Long Distance Expense	.08	150.00	150.00
51-13-13-44-	Telephone Maintenance Exp	.00	100.00	100.00
51-13-13-44-	CNTSVC Other	.00	.00	.00
51-13-13-45-	Office Supplies	2,398.77	3,000.00	3,000.00
51-13-13-45-	Profess Books, Education	.00	500.00	500.00
51-13-13-45-	Other Supplies	352.82	1,250.00	1,250.00
51-13-13-47-	Transfer to Other Depts	.00	.00	.00
51-13-13-47-	Errors, Omissions Liability	27,256.35	25,000.00	10,217.00
51-13-13-47-	Taxes, Governmental Fees	.00	.00	.00
51-13-13-47-	Transfer to Other Funds	.00	.00	.00
51-13-13-47-	Transfer to Internal Svc	.00	.00	.00
Total Personnel:		249,744.21	430,657.77	382,032.71
<b>Legal</b>				
51-14-14-41-	Regular Employee Salaries	34,431.16	33,356.74	35,523.46
51-14-14-41-	Temporary Employee Salary	.00	.00	.00
51-14-14-42-	FICA	2,216.99	2,068.12	2,202.45
51-14-14-42-	Medicare	518.44	483.67	515.09
51-14-14-42-	Workers Compensation	89.15	133.43	60.53
51-14-14-42-	General Employee Pension	1,837.28	2,001.40	2,131.41
51-14-14-42-	Employee Health, Life Ins	5,520.00	6,300.00	6,600.00
51-14-14-42-	Employee Assistance Program	.00	.00	.00
51-14-14-42-	Employee Medical Services	.00	.00	.00
51-14-14-42-	Employee Travel Expense	.00	.00	.00
51-14-14-42-	Conferences, Cont Education	.00	.00	.00
51-14-14-42-	Tuition Reimbursements	.00	.00	.00
51-14-14-43-	City Attorney Retainer	73,267.68	85,000.00	85,000.00
51-14-14-43-	City Attorney Additional	4,261.50	9,000.00	9,000.00
51-14-14-43-	Other Attorney Fees	16,706.75	50,000.00	50,000.00
51-14-14-43-	City Prosecutor	4,736.73	10,000.00	10,000.00
51-14-14-43-	Other Technical Services	.00	.00	.00
51-14-14-43-	Sheriffs Fees	.00	300.00	300.00
51-14-14-44-	Membership Dues	.00	.00	.00
51-14-14-44-	Professional Subscriptions	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-14-14-44-	Mail, Delivery Services	.63	.00	.00
51-14-14-44-	Telephone Line Expense	.00	.00	.00
51-14-14-44-	Long Distance Expense	.00	.00	.00
51-14-14-44-	Telephone Maintenance Exp	.00	.00	.00
51-14-14-45-	Office Supplies	.00	.00	.00
51-14-14-45-	Profess Books, Education	.00	.00	.00
51-14-14-47-	Transfer to Legal Services	.00	.00	.00
51-14-14-47-	Transfer to Internal Svc	.00	.00	.00
51-14-14-47-	Internal Svc-MIS	.00	.00	.00
51-14-16-42-	Conferences, Cont Education	1,127.03	2,000.00	2,000.00
51-14-16-43-	Other Contract Operating Svcs	.00	.00	.00
51-14-16-44-	Membership Dues	.00	500.00	500.00
51-14-16-44-	Professional Subscriptions	.00	500.00	500.00
51-14-16-44-	Database Subscriptions	18,480.00	4,000.00	4,000.00
51-14-16-44-	Legal, Public Notices	.00	.00	.00
51-14-16-47-	Recognition Program	.00	.00	.00
51-14-16-47-	Commercial Property Ins	258,762.76	304,040.00	609,066.00
51-14-16-47-	General Liability	79,276.05	146,699.00	183,519.00
51-14-16-47-	Boiler and Machinery	77,128.82	86,594.00	.00
51-14-16-47-	Vehicle Liability	118,220.10	133,902.00	132,714.00
51-14-16-47-	General Liability Airport	.00	.00	.00
51-14-16-47-	Inland Marine	19,493.23	19,361.00	.00
51-14-16-47-	Errors, Omissions Liability	23,878.04	34,000.00	.00
51-14-16-47-	Crime Liability	1,793.75	1,025.00	.00
51-14-16-47-	Umbrella Liability	63,471.00	67,629.00	.00
51-14-16-47-	Employee Bonds	2,188.94	2,500.00	2,500.00
51-14-16-47-	Workers Compensation Adj	9,500.93-	40,000.00	40,000.00
51-14-16-47-	Unemployment Compensation	4,253.37	8,000.00	10,000.00
51-14-16-47-	Claim Deductibles, Dividends	12,351.73	100,000.00	100,000.00
51-14-16-47-	Transfer to Internal Svc	.00	.00	.00
Total Legal:		814,510.20	1,149,393.36	1,286,131.94
<b>Technology</b>				
51-17-17-41-	Regular Employee Salaries	37,064.46	40,737.60	40,219.08
51-17-17-41-	Overtime Wages	.00	.00	.00
51-17-17-42-	FICA	2,245.31	2,525.73	2,493.58
51-17-17-42-	Medicare	524.98	590.70	583.18
51-17-17-42-	Workers Compensation	92.81	103.00	68.53
51-17-17-42-	General Employee Pension	1,899.36	2,444.26	2,413.14
51-17-17-42-	Employee Health, Life Ins	5,520.00	6,300.00	6,600.00
51-17-17-42-	Employee Assistance Program	.00	.00	.00
51-17-17-42-	Employee Medical Services	.00	.00	.00
51-17-17-42-	Conferences, Cont Education	.00	.00	.00
51-17-17-43-	Other Technical Services	144,019.31	180,500.00	180,000.00
51-17-17-44-	Membership Dues	.00	.00	.00
51-17-17-44-	Professional Subscriptions	945.00	.00	.00
51-17-17-44-	Database Subscriptions	46,213.13	46,000.00	78,500.00
51-17-17-44-	Mail, Delivery Services	.00	100.00	.00
51-17-17-44-	Telephone Line Expense	255.85	350.00	.00
51-17-17-44-	Long Distance Expense	.03	50.00	100.00
51-17-17-44-	Telephone Maintenance Exp	.00	3,000.00	400.00
51-17-17-44-	Cellular Telephone Expense	.00	.00	.00
51-17-17-44-	Internet Operating Expense	10,138.09	30,240.00	3,050.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-17-17-44-	PMCNTSVC-Other	749.36	10,000.00	28,000.00
51-17-17-44-	Special Waste Disposal	.00	100.00	.00
51-17-17-44-	NRCNTSVC-Office Mach, Equip	.00	3,400.00	11,100.00
51-17-17-45-	Office Supplies	892.50	1,277.20	1,400.00
51-17-17-45-	Computer Supplies	422.34	500.00	500.00
51-17-17-45-	Software	98.99	.00	.00
51-17-17-45-	Profess Books, Education	.00	.00	.00
51-17-17-45-	Other Supplies	116.51	500.00	.00
51-17-17-45-	Office Furniture, Equipment	.00	.00	.00
51-17-17-45-	Hardware Mtc, Supplies	.00	.00	500.00
51-17-17-47-	Transfer to Other Depts	.00	.00	.00
51-17-17-47-	Transfer to Other Funds	.00	.00	.00
51-17-17-47-	Transfer to Internal Svc	.00	.00	.00
51-17-17-47-	Internal Svc-MIS	.00	.00	.00
51-17-17-57-	Depreciation Expense	.00	.00	.00
51-17-17-59-	Capital Outlay-Office Equip	11,827.20	.00	.00
51-17-17-59-	Capital Outlay-Computers	8,755.42	40,450.00	205,600.00
51-17-17-59-	Computer System	113,589.49	48,700.00	.00
51-17-17-59-	Capital Outlay-Vehicles	.00	.00	.00
51-17-17-59-	Capital Outlay-Reserves	.00	.00	.00
Total Technology:		385,370.14	417,868.49	561,527.51
<b>Finance</b>				
<b>Other Revenue</b>				
51-21-21-34-	Salary Reimbursement	.00	.00	.00
Total Other Revenue:		.00	.00	.00
<b>Other Revenue</b>				
51-21-21-38-	Small Reconciliation	.00	.00	.00
Total Other Revenue:		.00	.00	.00
51-21-21-41-	Regular Employee Salaries	145,611.76	161,750.36	175,612.98
51-21-21-41-	Overtime Wages	39.70	700.00	700.00
51-21-21-41-	Holiday Worked Overtime	.00	.00	.00
51-21-21-42-	FICA	8,127.02	9,928.84	10,931.41
51-21-21-42-	Medicare	1,900.73	2,322.06	2,556.54
51-21-21-42-	Workers Compensation	366.85	640.56	300.42
51-21-21-42-	General Employee Pension	5,192.14	9,608.56	10,578.78
51-21-21-42-	Employee Health, Life Ins	33,120.00	37,800.00	32,580.00
51-21-21-42-	Employee Assistance Program	.00	.00	.00
51-21-21-42-	Employee Medical Services	.00	.00	.00
51-21-21-42-	Conferences, Cont Education	1,872.92	7,000.00	7,000.00
51-21-21-42-	Tuition Reimbursements	.00	.00	.00
51-21-21-43-	Auditing Services	30,207.94	71,000.00	62,000.00
51-21-21-44-	Office Machine, Equip Rent	.00	.00	.00
51-21-21-44-	Membership Dues	170.00	300.00	300.00
51-21-21-44-	CAFR Expenses	.00	.00	.00
51-21-21-44-	Legal, Public Notices	692.41	2,000.00	1,500.00
51-21-21-44-	Mail, Delivery Services	2,622.89	2,600.00	2,600.00
51-21-21-44-	Telephone Line Expense	1,021.39	1,200.00	1,400.00
51-21-21-44-	Long Distance Expense	.19	130.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-21-21-44-	Telephone Maintenance Exp	.00	200.00	.00
51-21-21-44-	Cellular Telephone Expense	554.96	700.00	700.00
51-21-21-44-	PMCNTSVC-Office Mach, Equip	.00	500.00	500.00
51-21-21-44-	Contractual Services	41,521.00	44,000.00	6,000.00
51-21-21-44-	CNTSVC Other	300.00	300.00	300.00
51-21-21-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
51-21-21-45-	Office Supplies	879.38	2,000.00	2,000.00
51-21-21-45-	Computer Supplies	99.90	300.00	300.00
51-21-21-45-	Copy Machine Supplies	545.88	1,450.00	1,000.00
51-21-21-45-	Profess Books, Education	.00	300.00	.00
51-21-21-45-	Other Supplies	254.07	700.00	700.00
51-21-21-45-	Office Furniture, Equipment	169.98	1,500.00	1,000.00
51-21-21-47-	Bank Fee	.00	.00	.00
51-21-21-47-	Misc Expense	.00	100.00	100.00
51-21-21-47-	Taxes, Governmental Fees	.00	.00	.00
51-21-21-47-	Transfer to Internal Svc	.00	.00	.00
51-21-21-47-	Internal Svc-MIS	.00	.00	.00
51-21-21-57-	Depreciation Expense	.00	.00	.00
51-21-21-59-	Capital Outlay-Mach, Equip	2,997.00	.00	.00
51-21-21-59-	Capital Reserves-Reserves	.00	.00	.00
Total Finance:		278,268.11	359,030.38	320,660.13

**Finance**

51-25-25-41-	Regular Employee Salaries	.00	.00	.00
51-25-25-41-	Temporary Employee Salary	.00	.00	.00
51-25-25-41-	Overtime Wages	.00	.00	.00
51-25-25-42-	FICA	.00	.00	.00
51-25-25-42-	Medicare	.00	.00	.00
51-25-25-42-	Workers Compensation	.00	.00	.00
51-25-25-42-	General Employee Pension	.00	.00	.00
51-25-25-42-	Employee Health, Life Ins	.00	.00	.00
51-25-25-42-	Conferences, Cont Education	.00	.00	.00
51-25-25-43-	Professional Engineering Svcs	.00	.00	.00
51-25-25-43-	Other Technical Services	.00	.00	.00
51-25-25-43-	Contract Custodial Services	.00	.00	.00
51-25-25-43-	Other Contract Operating Svcs	.00	.00	.00
51-25-25-44-	Building, Office Rent	.00	.00	.00
51-25-25-44-	Machine, Equipment Rent	.00	.00	.00
51-25-25-44-	Membership Dues	.00	.00	.00
51-25-25-44-	Professional Subscriptions	.00	.00	.00
51-25-25-44-	Database Subscriptions	.00	.00	.00
51-25-25-44-	Licenses	.00	.00	.00
51-25-25-44-	Legal, Public Notices	.00	.00	.00
51-25-25-44-	Contract Printing Expense	.00	.00	.00
51-25-25-44-	Mail, Delivery Services	.00	.00	.00
51-25-25-44-	Electricity	.00	.00	.00
51-25-25-44-	Water-Sewer	.00	.00	.00
51-25-25-44-	Refuse	.00	.00	.00
51-25-25-44-	Natural Gas	.00	.00	.00
51-25-25-44-	Telephone Line Expense	.00	.00	.00
51-25-25-44-	Long Distance Expense	.00	.00	.00
51-25-25-44-	Telephone Maintenance Exp	.00	.00	.00
51-25-25-44-	Cellular Telephone Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-25-25-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
51-25-25-44-	Contractual Services	.00	.00	.00
51-25-25-44-	CNTSVC Other	.00	.00	.00
51-25-25-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
51-25-25-45-	Office Supplies	.00	.00	.00
51-25-25-45-	Computer Supplies	.00	.00	.00
51-25-25-45-	Copy Machine Supplies	.00	.00	.00
51-25-25-45-	Profess Books, Education	.00	.00	.00
51-25-25-45-	Other Supplies	.00	.00	.00
51-25-25-45-	Safety Commodities	.00	.00	.00
51-25-25-45-	Office Furniture & Equipment	.00	.00	.00
51-25-25-45-	Small Tools, Equipment	.00	.00	.00
51-25-25-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
51-25-25-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
51-25-25-45-	Cleaning Supplies	.00	.00	.00
51-25-25-47-	Misc Expense	.00	.00	.00
51-25-25-47-	Taxes, Governmental Fees	.00	.00	.00
51-25-25-59-	Capital Outlay-Office Equip	.00	.00	.00
51-25-25-59-	Capital Outlay-Mach, Equip	.00	.00	.00
51-25-25-59-	Capital Outlay-Vehicles	.00	.00	.00
51-25-25-59-	Capital Outlay-Other Improv	.00	.00	.00
51-25-27-41-	Regular Employee Salaries	.00	.00	.00
51-25-27-41-	Temporary Employee Salary	.00	.00	.00
51-25-27-41-	Overtime Wages	.00	.00	.00
51-25-27-42-	FICA	.00	.00	.00
51-25-27-42-	Medicare	.00	.00	.00
51-25-27-42-	Workers Compensation	.00	.00	.00
51-25-27-42-	General Employee Pension	.00	.00	.00
51-25-27-42-	Employee Health, Life Ins	.00	.00	.00
51-25-27-42-	Conferences, Cont Education	.00	.00	.00
51-25-27-43-	Other Technical Services	.00	.00	.00
51-25-27-43-	Contract Custodial Services	.00	.00	.00
51-25-27-43-	Other Contract Operating Svcs	.00	.00	.00
51-25-27-44-	Building, Office Rent	.00	.00	.00
51-25-27-44-	Machine, Equipment Rent	.00	.00	.00
51-25-27-44-	Membership Dues	.00	.00	.00
51-25-27-44-	Professional Subscriptions	.00	.00	.00
51-25-27-44-	Database Subscriptions	.00	.00	.00
51-25-27-44-	Licenses	.00	.00	.00
51-25-27-44-	Legal, Public Notices	.00	.00	.00
51-25-27-44-	Contract Printing Services	.00	.00	.00
51-25-27-44-	Mail, Delivery Services	.00	.00	.00
51-25-27-44-	Electricity	.00	.00	.00
51-25-27-44-	Water-Sewer	.00	.00	.00
51-25-27-44-	Refuse	.00	.00	.00
51-25-27-44-	Natural Gas	.00	.00	.00
51-25-27-44-	Telephone Line Expense	.00	.00	.00
51-25-27-44-	Long Distance Expense	.00	.00	.00
51-25-27-44-	Telephone Maintenance Exp	.00	.00	.00
51-25-27-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
51-25-27-44-	Contractual Services	.00	.00	.00
51-25-27-44-	CNTSVC Other	.00	.00	.00
51-25-27-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
51-25-27-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-25-27-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
51-25-27-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
51-25-27-45-	Office Supplies	.00	.00	.00
51-25-27-45-	Computer Supplies	.00	.00	.00
51-25-27-45-	Copy Machine Supplies	.00	.00	.00
51-25-27-45-	Profess Books, Education	.00	.00	.00
51-25-27-45-	Other Supplies	.00	.00	.00
51-25-27-45-	Safety Commodities	.00	.00	.00
51-25-27-45-	Office Furniture, Equipment	.00	.00	.00
51-25-27-45-	Small Tools, Equipment	.00	.00	.00
51-25-27-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
51-25-27-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
51-25-27-45-	Bldg Maintenance Material	.00	.00	.00
51-25-27-45-	Cleaning Supplies	.00	.00	.00
51-25-27-45-	Misc Ground Maintenance	.00	.00	.00
51-25-27-47-	Misc Expense	.00	.00	.00
51-25-27-59-	Capital Outlay-Buildings	.00	.00	.00
51-25-27-59-	Capital Outlay-Office Equip	.00	.00	.00
51-25-27-59-	Capital Outlay-Mach, Equip	.00	.00	.00
51-25-27-59-	Capital Outlay-Vehicles	.00	.00	.00
Total Finance:		.00	.00	.00

**Public Facilities**

51-41-47-41-	Regular Employee Salaries	.00	.00	.00
51-41-47-41-	Overtime Wages	.00	.00	.00
51-41-47-41-	Holiday Hours Worked	.00	.00	.00
51-41-47-42-	FICA	.00	.00	.00
51-41-47-42-	Medicare	.00	.00	.00
51-41-47-42-	Workers Compensation	.00	.00	.00
51-41-47-42-	General Employee Pension	.00	.00	.00
51-41-47-42-	Employee Health, Life Ins	.00	.00	.00
51-41-47-42-	Employee Assistance Program	.00	.00	.00
51-41-47-42-	Conferences, Cont Education	.00	.00	.00
51-41-47-43-	Other Contract Operating Svcs	.00	.00	.00
51-41-47-43-	DOT Testing	.00	.00	.00
51-41-47-44-	Membership Dues	.00	.00	.00
51-41-47-44-	Professional Subscriptions	.00	.00	.00
51-41-47-44-	Database Subscriptions	.00	.00	.00
51-41-47-44-	Employment Required Licenses	.00	.00	.00
51-41-47-44-	Mail, Delivery Services	.00	.00	.00
51-41-47-44-	Materials Expense Inventory	.00	.00	.00
51-41-47-44-	Electricity	.00	.00	.00
51-41-47-44-	Water-Sewer	.00	.00	.00
51-41-47-44-	Refuse	.00	.00	.00
51-41-47-44-	Natural Gas	.00	.00	.00
51-41-47-44-	CNTSVC Other	.00	.00	.00
51-41-47-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
51-41-47-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
51-41-47-44-	Outsourced Jobs	.00	.00	.00
51-41-47-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
51-41-47-45-	Office Supplies	.00	.00	.00
51-41-47-45-	Computer Supplies	.00	.00	.00
51-41-47-45-	Profess Books, Education	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-41-47-45-	Parts Purchased Cost	.00	.00	.00
51-41-47-45-	Inventory Costs	.00	.00	.00
51-41-47-45-	Other Supplies	.00	.00	.00
51-41-47-45-	Safety Commodities	.00	.00	.00
51-41-47-45-	Office Furniture, Equipment	.00	.00	.00
51-41-47-45-	Small Tools, Equipment	.00	.00	.00
51-41-47-45-	Bottled Gas	.00	.00	.00
51-41-47-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
51-41-47-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
51-41-47-45-	Tires-Vehicle, Equipment	.00	.00	.00
51-41-47-45-	Bldg Maintenance Material	.00	.00	.00
51-41-47-45-	Cleaning Supplies	.00	.00	.00
51-41-47-47-	Labor Cost-Gen Fund Depts	.00	.00	.00
51-41-47-47-	Labor Cost-Other Funds	.00	.00	.00
51-41-47-47-	Parts Purchased Cost	.00	.00	.00
51-41-47-47-	Outsourced Jobs	.00	.00	.00
51-41-47-47-	Transfer to Internal Svc	.00	.00	.00
51-41-47-47-	Internal Svc-MIS	.00	.00	.00
51-41-47-57-	Depreciation Expense	.00	.00	.00
Total Public Facilities:		.00	.00	.00
Adminstration Internal Service Revenue Total:		2,331,614.11	2,356,950.00	2,585,710.27
Adminstration Internal Service Expenditure Total:		1,727,892.66	2,356,950.00	2,550,352.29
Total Adminstration Internal Service:		603,721.45	.00	35,357.98

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Enterprise Internal Service</b>				
<b>Public Facilities</b>				
<b>Charges for Services</b>				
55-00-00-34-	Public Works-Operating Reimb	3,122.54	.00	1,500.00
55-00-00-34-	Internal Services Billings	.00	.00	.00
Total Charges for Services:		3,122.54	.00	1,500.00
<b>Charges for Services</b>				
55-00-00-37-	Building Lease	11,900.04	.00	12,000.00
55-00-00-37-	Interest Income	11,533.44	600.00	2,000.00
55-00-00-37-	Grants	.00	.00	.00
Total Charges for Services:		23,433.48	600.00	14,000.00
<b>Charges for Services</b>				
55-00-00-38-	Revenue-Miscellaneous	.00	.00	.00
55-00-00-38-	Damage Reimbursement	.00	400.00	.00
Total Charges for Services:		.00	400.00	.00
<b>Transfers</b>				
55-00-00-39-	Cont(To)/From Fund Balance	.00	200,000.00	60,000.00
55-00-00-39-	Transfer from Electric Fund	127,899.96	111,877.75	337,818.88
55-00-00-39-	Transfer from Refuse Fund	36,900.00	111,877.75	106,536.20
55-00-00-39-	Transfer from Sewer Fund	49,899.96	126,470.50	43,874.32
55-00-00-39-	Transfer from Water Fund	69,900.00	136,199.00	127,429.26
55-00-00-39-	Transfer from Admin Int Svc	.00	.00	.00
55-00-00-39-	Warrant, Note Proceeds	.00	.00	.00
Total Transfers:		284,599.92	686,425.00	675,658.66
Total Public Facilities:		311,155.94	687,425.00	691,158.66
<b>Finance</b>				
<b>Transfers</b>				
55-21-23-34-	Salary Reimbursement	.00	.00	.00
Total Transfers:		.00	.00	.00
55-21-23-41-	Regular Employee Salaries	143,604.54	135,438.89	140,868.91
55-21-23-41-	Overtime Wages	.00	200.00	200.00
55-21-23-42-	FICA	8,486.72	8,397.21	8,746.27
55-21-23-42-	Medicare	1,984.70	1,963.86	2,045.50
55-21-23-42-	Workers Compensation	373.11	541.76	240.37
55-21-23-42-	General Employee Pension	4,732.75	8,126.33	8,464.13
55-21-23-42-	Employee Health, Life Ins	33,120.00	37,800.00	28,620.00
55-21-23-42-	Employee Assistance Program	.00	.00	.00
55-21-23-42-	Employee Medical Services	.00	.00	.00
55-21-23-42-	Conferences, Cont Education	.00	2,000.00	2,000.00
55-21-23-42-	Tuition Reimbursements	.00	.00	.00
55-21-23-44-	Contract Printing Expense	8,323.06	10,000.00	10,000.00
55-21-23-44-	Mail, Delivery Services	31,211.61	37,000.00	40,000.00
55-21-23-44-	Telephone Line Expense	692.96	800.00	1,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
55-21-23-44-	Long Distance Expense	.06	100.00	.00
55-21-23-44-	Modem Operating Expense	.00	.00	.00
55-21-23-44-	Telephone Maintenance Exp	.00	300.00	.00
55-21-23-44-	PMCNTSVC-Office Mach, Equip	1,400.72	2,000.00	2,000.00
55-21-23-44-	Mail Machine Lease	2,820.00	3,100.00	3,100.00
55-21-23-44-	CNTSVC Other	1,057.15	1,300.00	1,300.00
55-21-23-44-	NRCNTSVC-Office Mach, Equip	1,110.80	1,200.00	1,200.00
55-21-23-44-	NRCNTSVC-Communication Equi	.00	.00	.00
55-21-23-45-	Office Supplies	1,139.40	1,300.00	1,300.00
55-21-23-45-	Computer Supplies	.00	200.00	200.00
55-21-23-45-	Copy Machine Supplies	369.68	1,200.00	1,200.00
55-21-23-45-	Profess Books, Education	.00	200.00	200.00
55-21-23-45-	Other Supplies	245.83	600.00	600.00
55-21-23-45-	Office Furniture, Equipment	890.37	1,000.00	1,000.00
55-21-23-45-	Office Machine, Equip Rent	.00	.00	.00
55-21-23-45-	Small Tools, Equipment	152.93	2,000.00	2,000.00
55-21-23-47-	Recording Fees	.00	.00	.00
55-21-23-47-	Transfer to Other Funds	.00	.00	.00
55-21-23-47-	Transfer to Internal Svc	32,000.04	45,000.00	33,766.40
55-21-23-47-	Internal Svc-MIS	.00	.00	.00
55-21-23-47-	Capital Outlay-Office Equip	.00	.00	.00
55-21-23-57-	Depreciation Expense	.00	.00	.00
55-21-23-59-	Capital Outlay-Office Equip	.00	.00	.00
55-21-23-59-	Capital Outlay-Other Improv	.00	.00	.00
55-21-23-59-	Capital Outlay-Reserves	.00	.00	.00
55-21-24-41-	Regular Employee Salaries	29,465.91	33,462.29	14,627.25
55-21-24-41-	Temporary Employee Salary	.00	.00	.00
55-21-24-42-	FICA	1,799.65	2,074.66	906.89
55-21-24-42-	Medicare	420.88	485.20	212.10
55-21-24-42-	Workers Compensation	891.88	1,716.61	330.76
55-21-24-42-	General Employee Pension	.00	.00	.00
55-21-24-42-	Employee Health, Life Ins	.00	.00	.00
55-21-24-42-	Employee Assistance Program	.00	.00	.00
55-21-24-42-	Employee Medical Services	170.00	600.00	600.00
55-21-24-42-	Conferences, Cont Education	.00	.00	.00
55-21-24-43-	Contract Training Services	.00	.00	.00
55-21-24-44-	Contract Printing Expense	656.85	800.00	100.00
55-21-24-44-	Mail, Delivery Services	.00	1,000.00	.00
55-21-24-44-	Telephone Line Expense	47.15	100.00	.00
55-21-24-44-	Telephone Maintenance Exp	.00	.00	.00
55-21-24-44-	PMCNTSVC-Office Mach, Equip	1,017.69	3,800.00	.00
55-21-24-44-	NRCNTSVC-Vehicle Repair Mtc	405.69	2,500.00	1,100.00
55-21-24-44-	NRCNTSVC-Communication Equi	.00	.00	.00
55-21-24-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	200.00	.00
55-21-24-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
55-21-24-45-	Office Supplies	.00	100.00	.00
55-21-24-45-	Other Supplies	.00	500.00	500.00
55-21-24-45-	Uniforms	64.19	250.00	.00
55-21-24-45-	Protective Gear	.00	100.00	.00
55-21-24-45-	Safety Commodities	23.36	200.00	300.00
55-21-24-45-	Small Tools, Equipment	.00	600.00	.00
55-21-24-45-	Fuel,Oil,Lube-Veh,Mach,Equip	782.17	1,800.00	1,000.00
55-21-24-45-	Parts-Vehicle, Mach, Equip	.00	600.00	.00
55-21-24-45-	Tires-Vehicle, Equipment	.00	600.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
55-21-24-47-	Transfer to Other Funds	.00	.00	.00
55-21-24-47-	Transfer to Internal Svc	8,499.96	15,000.00	5,212.69
55-21-24-47-	Internal Svc-MIS	.00	.00	.00
55-21-24-47-	Internal Svc-Fleet Services	.00	.00	.00
55-21-24-57-	Depreciation Expense	.00	.00	.00
55-21-24-59-	Capital Outlay-Mach, Equip	.00	.00	.00
55-21-24-59-	Capital Outlay-Vehicles	.00	.00	.00
<b>Total Finance:</b>		<b>317,961.81</b>	<b>368,256.81</b>	<b>314,941.27</b>

**Utilitiy Superintendent**

55-51-56-41-	Regular Employee Salaries	87,663.44	121,632.35	91,628.30
55-51-56-41-	Overtime Wages	.00	.00	200.00
55-51-56-42-	FICA	5,289.03	6,571.75	5,693.35
55-51-56-42-	Medicare	1,236.86	1,750.01	1,331.51
55-51-56-42-	Workers Compensation	1,700.94	2,864.69	1,154.32
55-51-56-42-	City Manager Pension	2,131.22	4,219.92	2,634.20
55-51-56-42-	General Employee Pension	2,715.58	3,021.47	2,863.50
55-51-56-42-	Employee Health, Life Ins	13,800.00	16,758.00	17,160.00
55-51-56-42-	Employee Assistance Program	.00	.00	.00
55-51-56-42-	Employee Medical Services	.00	.00	.00
55-51-56-42-	Conferences, Cont Education	338.00	2,000.00	2,000.00
55-51-56-42-	Tuition Reimbursements	.00	.00	.00
55-51-56-43-	Other Technical Services	.00	.00	.00
55-51-56-43-	Contract Custodial Services	13,200.00	18,500.00	20,000.00
55-51-56-43-	Other Contract Operating Svcs	1,707.89	2,000.00	2,000.00
55-51-56-44-	Other Rents	.00	.00	.00
55-51-56-44-	Membership Dues	.00	.00	6,000.00
55-51-56-44-	Professional Subscriptions	.00	.00	.00
55-51-56-44-	Permits, Licenses	.00	.00	.00
55-51-56-44-	Legal, Public Notices	.00	.00	.00
55-51-56-44-	Contract Printing Expense	.00	.00	.00
55-51-56-44-	Mail, Delivery Services	35.72	100.00	100.00
55-51-56-44-	Electricity	36,705.17	40,000.00	40,000.00
55-51-56-44-	Water-Sewer	506.69	500.00	500.00
55-51-56-44-	Refuse	1,441.20	1,500.00	1,500.00
55-51-56-44-	Telephone Line Expense	3,458.94	3,600.00	1,500.00
55-51-56-44-	Long Distance Expense	.00	100.00	100.00
55-51-56-44-	Modem Operating Expense	.00	.00	.00
55-51-56-44-	Cellular Telephone Expense	.00	.00	.00
55-51-56-44-	PMCNTSVC-Office Mach, Equip	599.62	3,000.00	20,000.00
55-51-56-44-	CNTSVC Other	.00	.00	.00
55-51-56-44-	NRCNTSVC-Office Mach, Equip	160.00	300.00	300.00
55-51-56-44-	NRCNTSVC-Building Public Wrks	2,482.72	27,950.00	30,000.00
55-51-56-44-	NRCNTSVC-Veh, Equip, Tire Rep	2,817.49	10,500.00	5,000.00
55-51-56-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
55-51-56-44-	Special Project	.00	.00	.00
55-51-56-45-	Office Supplies	1,507.90	1,500.00	1,500.00
55-51-56-45-	Computer Supplies	2,730.77	4,000.00	14,000.00
55-51-56-45-	Copy Machine Supplies	.00	.00	.00
55-51-56-45-	Profess Books, Education	.00	.00	.00
55-51-56-45-	Other Supplies	.00	.00	.00
55-51-56-45-	Safety Commodities	531.79	800.00	600.00
55-51-56-45-	Office Furniture, Equipment	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
55-51-56-45-	Small Tools, Equipment	1,166.48	1,000.00	5,750.00
55-51-56-45-	Fuel,Oil,Lube-Veh,Mach,Equip	210.77	300.00	300.00
55-51-56-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
55-51-56-45-	Tires-Vehicle, Equipment	.00	.00	.00
55-51-56-45-	Bldg Maintenance Material	5,500.02	6,100.00	3,000.00
55-51-56-45-	Cleaning Supplies	1,144.86	1,000.00	1,000.00
55-51-56-45-	Misc Grounds Maintenance	213.85	600.00	2,500.00
55-51-56-47-	Transfer to Internal Svc	14,799.96	15,000.00	15,402.22
55-51-56-47-	Internal Svc-MIS	.00	.00	.00
55-51-56-47-	Internal Svc-Fleet Services	.00	.00	.00
55-51-56-57-	Depreciation Expense	.00	.00	.00
55-51-56-59-	Capital Outlay-Buildings	.00	22,000.00	60,000.00
55-51-56-59-	Capital Outlay-Office Equip	6,076.25	.00	.00
55-51-56-59-	Capital Outlay-Mach, Equip	.00	.00	5,000.00
55-51-56-59-	Capital Outlay-Other Improv	.00	.00	.00
Total Utilitiy Superintendent:		211,873.16	319,168.19	360,717.40
Enterprise Internal Service Revenue Total:		311,155.94	687,425.00	691,158.66
Enterprise Internal Service Expenditure Total:		529,834.97	687,425.00	675,658.67
Total Enterprise Internal Service:		218,679.03-	.00	15,499.99

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Health Care Internal Service</b>				
<b>Utilty Superintendent</b>				
<b>Interest, Rents, Donations</b>				
57-00-00-37-	Health Support Fund-Interest	73,046.25	25,000.00	25,000.00
Total Interest, Rents, Donations:		73,046.25	25,000.00	25,000.00
<b>Other Revenue</b>				
57-00-00-38-	Reinsurance Receipts	96,489.31	300,000.00	300,000.00
57-00-00-38-	Employee Ins Contributions	131,442.27	130,000.00	130,000.00
57-00-00-38-	Health Support-Receipts	1,153,908.83	1,370,850.00	1,370,000.00
Total Other Revenue:		1,381,840.41	1,800,850.00	1,800,000.00
<b>Transfers</b>				
57-00-00-39-	Cont(To)/From Fund Balance	.00	1,200,000.00	544,000.00
Total Transfers:		.00	1,200,000.00	544,000.00
Total Utilty Superintendent:		1,454,886.66	3,025,850.00	2,369,000.00
<b>Utilty Superintendent</b>				
<b>Transfers</b>				
57-51-50-39-	Transfer to General Fund	.00	.00	.00
Total Transfers:		.00	.00	.00
Total Utilty Superintendent:		.00	.00	.00
<b>Personnel</b>				
57-81-81-42-	Employee Life Insurance	10,980.26	10,000.00	10,000.00
57-81-81-42-	Employee In Lieu Payments	119,350.00	134,450.00	130,000.00
57-81-81-42-	Employer HSA Contributions	79,778.00	80,000.00	80,000.00
57-81-81-42-	Specific Premium	381,475.56	350,000.00	500,000.00
57-81-81-42-	Health Savings Incentive	.00	.00	.00
57-81-81-42-	Medtrak Fees	.00	.00	.00
57-81-81-42-	Wellness Program	.00	30,000.00	30,000.00
57-81-81-42-	Transplant Coverage	13,706.78	15,000.00	15,000.00
57-81-81-42-	Aggregate Premium	13,520.55	25,000.00	25,000.00
57-81-81-42-	Employee Claims	1,003,993.97	2,307,400.00	1,500,000.00
57-81-81-42-	Employee Insurance Admin	26,973.85	25,500.00	26,000.00
57-81-81-42-	Vision Premium	15,081.00	13,000.00	17,500.00
57-81-81-43-	Other Contract Operating Svcs	30,000.00	35,000.00	35,000.00
57-81-81-47-	Taxes, Governmental Fees	366.76	500.00	500.00
Total Personnel:		1,695,226.73	3,025,850.00	2,369,000.00
Health Care Internal Service Revenue Total:		1,454,886.66	3,025,850.00	2,369,000.00
Health Care Internal Service Expenditure Total:		1,695,226.73	3,025,850.00	2,369,000.00
Total Health Care Internal Service:				

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
		240,340.07-	.00	.00

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>General Debt Service Fund</b>				
<b>Personnel</b>				
<b>Special Assessments Revenues</b>				
61-00-00-36-	Special Assessments-Principal	.00	.00	.00
61-00-00-36-	Special Assessments-Interest	.00	.00	.00
61-00-00-36-	Special Assess-Delinquent Int	.00	.00	.00
Total Special Assessments Revenues:		.00	.00	.00
<b>Interest, Rents, Donations</b>				
61-00-00-37-	Interest Income	733.25	200.00	200.00
Total Interest, Rents, Donations:		733.25	200.00	200.00
<b>Other Revenues</b>				
61-00-00-38-	Loans To-From Other Funds	.00	.00	.00
Total Other Revenues:		.00	.00	.00
<b>Transfers</b>				
61-00-00-39-	Cont(To)/From Fund Balance	.00	200.00-	200.00-
61-00-00-39-	Transfer-General Fund	.00	.00	.00
61-00-00-39-	Transfers-Comm Betterment	.00	.00	.00
61-00-00-39-	Transfer-Capital Proj Fund	.00	.00	.00
61-00-00-39-	Cont(To)/From Fund Balance	.00	.00	.00
61-00-00-39-	Transfer-Sales Tax Fund	.00	.00	.00
61-00-00-39-	Warrant, Note Proceeds	.00	.00	.00
Total Transfers:		.00	200.00-	200.00-
Total Personnel:		733.25	.00	.00
<b>Cultural and Leisure Services</b>				
61-71-99-58-	Fire Truck Principal	.00	.00	.00
61-71-99-58-	W & N Principal	.00	.00	.00
61-71-99-58-	Revenue Bond-Principal	.00	.00	.00
61-71-99-58-	Electric Loan-Principal	.00	.00	.00
61-71-99-58-	Fountain Loan-Principal	.00	.00	.00
61-71-99-58-	Fire Truck Interest	.00	.00	.00
61-71-99-58-	W & N Interest	.00	.00	.00
61-71-99-58-	Revenue Bond-Interest	.00	.00	.00
61-71-99-58-	Electric Loan-Interest	.00	.00	.00
61-71-99-58-	Fountain Loan-Interest	.00	.00	.00
Total Cultural and Leisure Services:		.00	.00	.00
General Debt Service Fund Revenue Total:		733.25	.00	.00
General Debt Service Fund Expenditure Total:		.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total General Debt Service Fund:		733.25	.00	.00

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Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Airport Sinking Fund</b>				
<b>Cultural and Leisure Services</b>				
<b>Taxes</b>				
69-00-00-31-	Real and Personal Tax	56,389.33	57,692.00	57,344.92
69-00-00-31-	Carline Taxes	392.12	500.00	500.00
69-00-00-31-	Homestead Exemption	2,425.74	1,900.00	1,900.00
69-00-00-31-	Property Tax Relief	3,556.12	.00	3,000.00
Total Taxes:		62,763.31	60,092.00	62,744.92
<b>Revenues-Intergovernmental</b>				
69-00-00-33-	Motor Vehicle Pro-Rate	143.06	200.00	200.00
Total Revenues-Intergovernmental:		143.06	200.00	200.00
<b>Interest, Rent, Donations</b>				
69-00-00-37-	Interest Income	8,398.44	1,710.00	4,000.00
Total Interest, Rent, Donations:		8,398.44	1,710.00	4,000.00
<b>Other Revenues</b>				
69-00-00-39-	Cont(To)/From Fund Balance	.00	12,002.00-	29,000.00
69-00-00-39-	Transfer to Airport Operating	.00	50,000.00-	95,900.00-
69-00-00-39-	Trans To-From Restricted Fund	.00	.00	.00
Total Other Revenues:		.00	62,002.00-	66,900.00-
69-00-00-47-	Bank Fees	.00	.00	.00
Total Cultural and Leisure Services:		71,304.81	.00	44.92
<b>Cultural and Leisure Services</b>				
69-21-21-47-	Bad Debt-Uncollectible	.00	.00	.00
Total Cultural and Leisure Services:		.00	.00	.00
Airport Sinking Fund Revenue Total:		71,304.81	.00	44.92
Airport Sinking Fund Expenditure Total:		.00	.00	.00
Total Airport Sinking Fund:		71,304.81	.00	44.92

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
<b>Permanent Fund</b>				
<b>Cultural and Leisure Services</b>				
<b>Interest, Rents, Donations</b>				
81-71-73-37-	Perpetual Care-Interest	21,510.24	4,200.00	4,200.00
Total Interest, Rents, Donations:		21,510.24	4,200.00	4,200.00
<b>Other Revenue</b>				
81-71-73-38-	Perpetual Care	4,760.00	10,000.00	10,000.00
Total Other Revenue:		4,760.00	10,000.00	10,000.00
<b>Transfers</b>				
81-71-73-39-	Transfer to General Fund	.00	.00	.00
81-71-73-39-	Cont(To)/From Fund Balance	.00	14,200.00-	14,200.00-
Total Transfers:		.00	14,200.00-	14,200.00-
Total Cultural and Leisure Services:		26,270.24	.00	.00
Permanent Fund Revenue Total:		26,270.24	.00	.00
Total Permanent Fund:		26,270.24	.00	.00
Grand Totals:		2,203,205.62	.00	3,499,958.97

**RESOLUTION NO. 25-124**

**A RESOLUTION SETTING THE PROPERTY TAX REQUEST FOR FY 2025-2026.**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Alliance passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of Alliance resolves that:

- 1. The 2025-2026 property tax request be set at:

General Fund: \$ 2,185,598.59  
Bond Fund: \$ -

- 2. The total assessed value of property differs from last year's total assessed value by 4.82 percent.
- 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.293762 per \$100 of assessed value.
- 4. The City of Alliance proposes to adopt a property tax request that will cause its tax rate to be 0.326369 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Alliance will increase (or decrease) last year's budget by 22.02 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

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PASSED AND APPROVED this 18th day of September 2025.

\_\_\_\_\_  
John McGhehey, Mayor

(SEAL)

Attest: \_\_\_\_\_

Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

\_\_\_\_\_  
Simmons Olsen Law Firm, Legal Counsel

RESOLUTION NO. 25-125

*WHEREAS*, The Alliance Police Officer's Association Fraternal Order of Police Lodge 51 has been recognized as the current exclusive bargaining unit for the sworn officers and public safety dispatchers; and

*WHEREAS*, Negotiating teams for the City of Alliance and the Lodge have met on several occasions and have negotiated a proposed contract; and

*WHEREAS*, The Alliance Police Officer Association Fraternal Order of Police have met and approved the contract proposal; and

*WHEREAS*, The pay grid has been modified based on comparability and is shown on of the contract; and

*WHEREAS*, Placement of current personnel has been agreed upon and established within the pay grid.

*NOW, THEREFORE, BE IT RESOLVED* by the Mayor and Council of the City of Alliance, Nebraska, that the contract proposal is hereby approved by the Alliance City Council, and the Mayor and City staff are authorized to execute the contract on behalf of the City of Alliance.

*BE IT FURTHER RESOLVED* that the placement of personnel within the modified pay grid is adopted.

*BE IT FURTHER RESOLVED* that negotiated contract is included herein by reference.

BE IT FURTHER RESOLVED that the contract terms are effective October 1, 2025 through September 30, 2028.

PASSED AND APPROVED this 18<sup>th</sup> day of September 2025.

\_\_\_\_\_  
John McGhehey, Mayor

(SEAL)

Attest: \_\_\_\_\_  
Ammie Bedient, City Clerk

Approved as to Form and Legality:

\_\_\_\_\_  
Simmons Olsen Law Office, Legal Counsel

**CONTRACT**

**Between**

**CITY OF ALLIANCE, NEBRASKA**

**And**

**ALLIANCE POLICE OFFICER'S ASSOCIATION  
FRATERNAL ORDER OF POLICE  
LODGE 51**

Effective:  
October 1, 2025

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## **ARTICLE 1 - DEFINITIONS**

For the purpose of this Contract, the following words, terms and phrases shall be construed in accordance with the definitions assigned to them unless the context in which the same shall be used would otherwise necessarily require a different definition:

1. Department shall mean the Police Department of the City of Alliance.
2. Employee shall mean any Police Officer and Dispatchers of the City which is included in the recognized bargaining unit.
3. Civil Service Commission shall mean the duly appointed Civil Service Commission of the City.
4. City Manager shall mean the duly appointed City Manager of the City.
5. Personnel Rules and Regulations shall mean all provisions of the Ordinances of the City regulating personnel and working conditions, the Personnel Manual and the Administrative Regulations of the City, the Rules and Regulations of the Civil Service Commission and any rules, regulations and instructions of the Police Department.
6. City shall mean the City of Alliance, Nebraska.
7. APBA/FOP shall mean Alliance Police Benevolent Association/ Fraternal Order of Police, Lodge 51.
8. Work Cycle shall have the meaning provided by Article 17, Section 1.
9. Working Day is hereby defined as the consecutive eight (8), ten (10), or twelve (12) hour period of time that the employee is on duty with the Department.
10. Probationary Employee shall mean an employee who has not completed his six (6) months probationary period following his date of hire if law enforcement certified or six (6) months following graduation from the Nebraska Law Enforcement Center.
11. All references to employees in this Agreement designate both sexes and wherever the male gender is used, it shall be considered to include male and female, unless the context otherwise requires.
12. Sworn shall mean sworn law enforcement Officers or Sergeants of the Alliance Police Department.
13. Non-Sworn shall mean Public Safety Dispatchers and the Public Safety Dispatch Supervisor.

## **ARTICLE 2 - UNION RECOGNITION**

The City recognizes the Union as the sole and exclusive bargaining representative for all Dispatchers, Dispatch Supervisor, Police Officers and Sergeants excluding the Chief of Police and Lieutenant.

## **ARTICLE 3 - NON-DISCRIMINATION**

**SECTION 1** The parties hereby agree not to discriminate against any employees on the basis of race, color, creed, sex, religious or political affiliations, national origin, age, marital status, disability, or Union or non-union membership.

**SECTION 2** The parties hereby agree that no officers, agents, representatives, members or anyone connected with either party shall in any manner intimidate, coerce, restrain, or interfere with the rights of employees to form, join, or assist labor organizations or to refrain from any of these activities, including the right of employees to withdraw, revoke, or cancel Union membership in compliance with all applicable Federal and State Labor Laws.

**SECTION 3** The Union recognizes its responsibility as the exclusive bargaining agent and agrees to represent all employees in the bargaining unit without discrimination, interference, restraint or coercion.

## **ARTICLE 4 - MANAGEMENT RIGHTS**

Nothing in this Contract shall be construed to restrict, limit or impair the rights, powers, and authority of the City under the laws of the State of Nebraska and ordinances of the City. The City shall not be deemed to have agreed to any restrictions upon the manner of exercising such powers and duties other than those clearly specified in this Contract. The reserved rights, powers, and authority of the City include, but are not limited to the following:

1. The rights to determine, effectuate, and implement the objectives and goals of the City;
2. The rights to manage and supervise all operations and functions of the City;
3. The rights to establish, allocate, schedule, assign, modify, change and discontinue City operations, work shifts, and working hours, including overtime hours;
4. The rights to establish, modify, change, and discontinue work standards;
5. The rights to hire, examine, classify, promote, train, transfer, assign, and retain employees; suspend, demote, discharge, or take other disciplinary action against employees for just cause; and to relieve employees from duties due to lack of work or reduction of funds;

6. The rights to increase, reduce, change, modify, and alter the composition and size of the workforce;
7. The rights to determine, establish, change, modify, and implement policies for the selection, training and promotion of employees;
8. The rights to create, establish, change, modify and discontinue any City function, operation and department;
9. The rights to establish, implement, modify, and change financial policies, accounting procedures, prices of goods or services, public relations, and procedures and policies for the safety, health, and protection of City property and personnel;
10. The rights to adopt, modify, change, enforce, or discontinue any existing rules, regulations, procedures and policies which are not in direct conflict with any provision of this Contract;
11. The right to determine and enforce employees' quality and quantity standards;
12. The right to classify jobs and to allocate individual employees to appropriate classifications based upon duty assignments. The City will not abolish or change the classification of any member of the Union for the purpose of depriving the employees of their benefits under this Contract; and
13. The right to establish reasonable work rules.

## **ARTICLE 5 - CHECK-OFF**

**SECTION 1** The City shall deduct regular Union dues from the pay of each employee covered by this contract, provided that at the time of such deduction there is in possession of the City a current, un-revoked written assignment, executed by the employee, in the form and according to the terms of the authorization form, attached hereto, marked Appendix "A", and made a part hereof. Such authorization may be revoked by the employee at any time by giving written notice thereof to the City.

**SECTION 2** Previously signed and un-revoked written authorizations shall continue to be effective as to employees reinstated following lay-off, leave of absence, or suspension not exceeding sixty (60) days. Previous authorizations of other employees rehired or reinstated shall not be considered to be effective.

**SECTION 3** Such authorization deductions shall be made from each biweekly pay period and transferred to APBA/FOP checking account by direct deposit.

**SECTION 4** If the City receives an employee revocation of authorization on or before the seventh (7<sup>th</sup>) day of the payroll period, no deductions will be made from that payroll period or subsequent payroll periods. If such revocation is received after

the seventh (7<sup>th</sup>) day of the first payroll period, a deduction will be made from such payroll but shall not be made from subsequent payroll periods.

**SECTION 5** At the time of execution of this Contract, the Union shall advise the City in writing of the exact amount of regular annual Union dues, which shall be divided into 26 equal payments. If, subsequently, the Union requests the City to deduct additional annual Union dues, such request shall be effective only upon written assurance by the Union to the City that amounts are regular Union dues duly approved in accordance with the Union's Bylaws'.

**SECTION 6** The City agrees to provide this service without charge to the Union.

**SECTION 7** The City Shall not be liable for the remittance payment of any sums other than those constituting deductions made; and if for any reason it fails to make a deduction for any employee as above provided, it shall make that deduction from the next pay period in which Union dues are normally deducted after written notification to the City of the error. If the City makes an overpayment to the Union, the City will deduct that amount from the next remittance to the Union. The Union agrees to indemnify and hold the City harmless against any and all claims, suits, orders or judgments brought or issued against the City as a result of any action taken or not taken by the City under the provisions of the Article.

**SECTION 8** The City recognizes the Union asserts a right to reimbursement from non-union employees for the reasonable cost of representation in each individual case. These costs will include all legal or other fees along with Union member's salary at time and a half, for time spent representing the non-union member.

## **ARTICLE 6 - GRIEVANCE PROCEDURE**

An alleged grievance arising from an employee shall be handled in the following manner:

A grievance for the purpose of this Contract refers to the question of the interpretation, application, and meaning of the terms of the labor agreement between the City and the Union.

Employees shall raise and thoroughly discuss any matters on disagreement with their immediate supervisor in order to informally resolve as many matters as possible.

In the event that a satisfactory settlement is not or cannot be reached after the matter has been informally raised with the immediate supervisor, the following procedure shall be used in the submission of a grievance.

**Step 1** Any employee who believes that he/she has a justifiable request or grievance shall discuss the request or complaint with the Police Chief, or his duly appointed representative, with or without the Union representative being present, as the employee may elect, in an attempt to settle same. However, if a grievance or request has not been satisfactorily resolved in step one, it must be presented in writing and processed in step two, if the Union representative determines that it

constitutes a meritorious grievance. A grievance to be considered beyond step one must be filed in writing with the Police Chief.

In reducing a grievance to writing, the following information must be stated with reasonable clearness:

1. The exact nature of the grievance;
2. The act or acts of commission or omission;
3. The time and place of the act of commission or omission;
4. The identity of the party or parties who claim to be aggrieved;
5. The provisions of the contract that are alleged to have been violated;
6. The remedy which is sought.

**Step 2** If the grievance is not settled to the satisfaction of the employee, he and/or the designated representative shall present it to the Police Chief in writing within ten (10) calendar days of the receipt of the decision of the Police Chief in step one. The Police Chief shall consider the grievance and notify the employee in writing within ten (10) calendar days of the receipt of the grievance.

**Step 3** If the grievance is not settled to the satisfaction of the employee, he and/or the designated representative shall present it in writing to the City Manager or designated representative within ten (10) calendar days after the decision of the Police Chief. The City Manager shall notify the employee of the decision made and of any action taken within ten (10) calendar days of the receipt of the grievance.

**Step 4** If the grievance is not settled by the City Manager to the satisfaction of the employee, the employee may seek redress from the courts as provided by law.

**General** All grievances shall be presented by the employee in person or by a Union representative on behalf of the employee. The employee shall not be paid for any time used to present a grievance. An employee must obtain the permission of the immediate supervisor before leaving the job to present a grievance. None of the above precludes the possibility of meetings at any step of the grievance procedure among the parties involved to discuss the issues and to attempt to settle them at that step.

Nothing in the foregoing provisions shall be construed to apply to the extent, if any, that such provisions may become in conflict with a duly enacted statute of the state or a decision of a court of competent jurisdiction.

## **ARTICLE 7 - DISCIPLINARY ACTION**

**SECTION 1** Disciplinary Action Cause: Just cause for disciplinary action against any employee shall include any cause so specified in the Personnel Rules and Regulations of the City to include the Alliance Police Policies and Procedures along with the Civil Service regulations.

- SECTION 2** Disciplinary Action: It is agreed by the parties that all the applicable provisions of the Personnel Rules and Regulations of the City are hereby made part of this contract and by this reference made part hereof.
- SECTION 3** Disciplinary Action Reprimand: The Police Chief or designated representative may reprimand any employee for just cause. Such reprimand may be oral or written.
- SECTION 4** Written Reprimand: If such reprimand is in writing, it shall be addressed and presented to the employee who will initial a copy which shall then be included in the employee's personnel file. The employee may submit an explanation or rebuttal.
- SECTION 5** Response to Questions: Employees submitting written questions on policy matters will receive responses or acknowledgments of such inquiries within a reasonable time. If the response cannot be provided within ten (10) working days of the receipt of the inquiry, the acknowledgment will indicate the probable date for a complete response to the inquiry.
- SECTION 6** Any Union member that willfully damages or destroys City property during the course of duty, and is found to be at fault, shall be required to reimburse the City for the amount. For purposes of this Article, the determination of fault, or cost, shall be made by a committee composed of one Union representative and one City representative. The City Manager will make the final determination if agreement between the representatives cannot be reached.

## **ARTICLE 8 - BULLETIN BOARDS AND BALLOT BOXES**

- SECTION 1** The City shall permit the Union to provide one bulletin board at a location designated by the Police Chief, for the posting of Union meetings and elections, reports of Union committees, and other notices or announcements that would be of benefit or interest to each employee. All posted notices shall be on Union stationery and signed by an officer of the Union.
- SECTION 2** Posted notices shall not contain anything political, discriminatory, or anything reflecting adversely upon the City or any of its employees. Any union authorized violation of this Article may prohibit the Union further use of the bulletin board.
- SECTION 3** The bulletin board shall be for the exclusive use of the Union.
- SECTION 4** The City will permit the Union to use the Bulletin board for use in Union elections.
- SECTION 5** The City will permit the distribution, in each employee's designated message box, to include e-mail of reports of Union committees and other notices or announcements of benefit or interest to the employees.

**SECTION 6** The City shall allow the Union the continued operation of two (2) beverage machines in the Police Department building.

## **ARTICLE 9 - INTERNAL INVESTIGATIONS**

**SECTION 1** The security of the City of Alliance, its citizens, plus the integrity and reputation of the Department, depends to a great extent, on the manner in which personnel of the Department perform their varied and difficult duties. The performance of such duties involves each employee in all manner of contacts and relationships with the public.

- A. Out of such contacts and relationships may arise questions concerning the actions of each employee of the Department. Such questions require prompt investigation by superior officers. The officer shall be timely notified by appropriate Police Department personnel of the complaint, unless to do so might jeopardize the investigation of a complaint, and that determination shall be made by the Police Chief. Internal Affairs investigations will be handled per Alliance Police department policy unless otherwise specified in this contract.
- B. To ensure that such investigations are conducted in a manner conducive to good order and discipline, meanwhile observing and protecting the individual rights of each employee of the Department, the following rules are hereby established.

**SECTION 2** The interview of any employee for disciplinary purposes shall be conducted at a reasonable hour after said employee has been given reasonable notice as to the incident involved and the time the interview is to be conducted. Said interview shall be conducted when the employee is on duty or between 8:00 a.m. and 5:00 p.m., unless the urgency of the investigation dictates otherwise. If such interview occurs during off-duty time of the employee being interviewed, the employee shall be compensated for off-duty time in accordance with the overtime procedures of this contract.

- A. The interview shall take place at a location designated by the investigating officer.
- B. Each employee interviewed shall be informed of the name and rank of all persons present. Should an employee be directed to leave his/her post during the investigation, the shift commander shall be notified immediately.
- C. No complaint against an employee, alleging brutality in the execution of his/her duties, shall be investigated unless the complaint is in written form.
- D. Each employee being interviewed shall be informed in writing of the nature of the investigation, name and address of all complaining parties, before the interview commences. The employee shall be informed of his/her right to make notes. Refer to Article 9, Section 1, paragraph A.

- E. The interview session shall be for a reasonable period of time, depending upon the seriousness of the investigation. Unless agreement is reached to continue a period of two hours shall be the maximum time allowed for any one session of the interview.
- F. Reasonable rest periods shall be allowed within the two (2) hour period. Time shall be provided for personal necessities, meals, telephone calls, etc., as are reasonably necessary.
- G. Each employee being interviewed shall not be subject to any offensive or abusive language, nor threatened with dismissal or other disciplinary action. Nothing herein is to be construed as to prohibit the interviewing officer from informing the employee that his conduct can be the subject of disciplinary action should he refuse to obey a lawful order of the ranking officer. No promise or reward shall be made as an inducement to answering any question. Each employee being interviewed shall be asked questions by and through no more than two investigators. The employee shall not be required by the Department to submit to interviews by the press or news media without his expressed consent, nor shall his home address, phone number or photograph be given to the press or news media without his consent.
- H. Under Arrest: When the employee being interviewed is in custody, he shall be informed of Miranda Rights prior to the commencement of the interview. At the request of the employee under arrest or the employee who has been advised he is likely to be placed under arrest, and prior to any interview, the employee shall have the right to be represented by counsel of his choice who may be present at all times during such interview. The attorney shall not participate in the interview except to counsel the employee. The employee may request a postponement of the initial interview to contact any attorney of his choosing. The interview may not be postponed more than 24 hours, with allowances being made for weekends and holidays.
- I. Violation of Department/City Rules: When an employee being interviewed in a non-criminal matter for violation of departmental rules, regulations, or orders, the employee will not be advised of Miranda Rights, but will be allowed the presence of legal counsel during the interview. The interview may be postponed for not more than 24 hours (together with an immediately following weekend or holiday) for the employee to obtain the services of legal counsel, if desired. The employee shall answer truthfully all questions concerning the investigation posed by the interviewing officer. When the employee refuses to answer such questions, he will be informed that refusal to answer can become the subject for disciplinary action.
- J. Non-criminal vs. Criminal conduct: When the employee is being interviewed in a non-criminal matter and there is a likelihood that the interview may reveal criminal conduct on the part of the employee, the employee shall be advised of Miranda Rights prior to the commencement of any interview. The employee shall be advised that if he does not waive these rights, the results of the interview cannot and will not be used against him in a criminal court of law. However, the employee will be required to answer all questions to assist in the administrative process. When the employee is interviewed and does waive rights, he shall be informed that the results of the interview can be used by the department in both an administrative and criminal action, if the accusations are

proven.

- K. Tape recording: No tape recording will be made of the interview without prior advisement. There will be no "off-the-record" questions during a recorded interview.

**SECTION 3** Polygraph Non-criminal: No employee of this Department shall be compelled to submit to a polygraph examination on a complaint without corroborating evidence in a non-criminal matter, unless the complaining party is requested and submits to a polygraph examination beforehand. Should the complainant refuse or fail the examination, the employee would not be required to take such a test. If the complaining party passes the examination showing the truth in the complaint, or if there is sufficient corroborating evidence, the Police Chief may order the employee to submit to the examination. Failure to comply can become the basis for termination for insubordination.

- A. Polygraph (Criminal): In Criminal matters under investigation, each employee shall be advised of his right to accept or reject the polygraph examination. Should the employee elect to refuse the polygraph, he may be ordered to take the examination by the Police Chief as an aid in the administrative investigation. Failure to submit may be the cause for disciplinary action. Each employee will be informed that the refusal to submit to the examination cannot and will not be used against him in a criminal court of law. Should the employee waive his rights and elect to take the polygraph examination, any information derived from the examination may be used by the department in both administrative and criminal actions.
- B. In Criminal matters when an employee refuses to submit to a polygraph examination after being ordered to do so by the Police Chief, disciplinary action may be suspended, unless the employee is under arrest, until the final court disposition of the matter, or he may be terminated for insubordination. The disposition of the disciplinary action against the employee, if any, shall rest with the City Manager upon recommendation of Police Chief.
- C. Each employee may, at any time, request a polygraph examination, at their expense.

**SECTION 4** Each employee shall read and be allowed to sign and date any document having reference to the results and/or disposition of an investigation, prior to its being placed in the employee's personnel file.

**SECTION 5** Each disciplined employee has the right of appeal available to employees as outlined in the Contract.

**SECTION 6** Nothing contained herein shall preclude or prohibit any employee from pursuing civil litigation for false and/or malicious complaints.

**SECTION 7** In the event that any section, sub-section, or other portion of this Article should be found unconstitutional, illegal, or otherwise invalid, the remainder of the Article shall continue in full force and effect.

## **ARTICLE 10 - EMPLOYEE RIGHTS**

**SECTION 1** Each Employee shall, upon request, have the right to review his personnel file during regular business hours. Employees may inspect their own personnel records and may copy for a standard fee, but not remove, documents in the file. All inspections must be conducted in the presence of the Human Resource Director, or designee.

**SECTION 2** No official records of complaints, allegations, personnel action taken, or any disciplinary action pertaining to an Employee shall be kept by the Employer in any location other than the personnel file maintained by the Employer at the office of the Human Resource Director.

**SECTION 3** Any and all allegations which may result in suspension, demotion, removal or discharge shall be provided to the Employee via written notice within five (5) business days of commencing investigation of such allegations. If such action is based upon a citizen complaint, the Employee shall be provided a copy of the complaint. An unfounded complaint shall not be kept in an Employee's personnel file.

**SECTION 4** The interrogation of an Employee shall be conducted in private, and when the Employee is on duty, unless the investigation is of a serious nature or dictates otherwise. The accused shall be informed prior to the interview of the name and rank of the person in charge of the interview. Questions directed to the Employee during the interview shall be asked by only one (1) interviewer at a time. The Employee has a right to have a FOP representative or attorney of his choosing during the interrogation.

**SECTION 5** An Employee shall not be subjected to offensive language nor be threatened with dismissal, transfer, or other disciplinary action as a guise to attempt to obtain an Employee's resignation, nor shall an Employee be intimidated in any form. The City Manager may offer the employee the opportunity to resign as an alternate to termination.

## **ARTICLE 11 - REDUCTIONS IN FORCE**

The Civil Service Commission may make non-binding recommendations concerning possible changes in the reduction in force policy to the City Manager. The City Manager will consider such recommendations, but shall not be bound by them in establishing changes. Prior to the adoption of the changes, the City Manager will, after giving reasonable notice to every police officer, conduct a public hearing, normally during the budget adoption process. The City Manager will, in adopting any changes, consider factors including but not limited to the following primary factors.

- A. Seniority;
- B. The multiple job skills recently or currently being performed by the employee;

- C. The knowledge, skills, and abilities of the employee;
- D. The performance appraisal of the employee including any recent or pending disciplinary actions involving the employee;
- E. The employment policies and staffing needs of the department together with contracts, ordinances, and statutes related thereto; and
- F. Required federal, state, or local certifications or license.

## **ARTICLE 12 - COMMITTEES**

**LABOR-MANAGEMENT COMMITTEE** - Representatives of the Union and City, to include the City Clerk, Police Chief, Police Lieutenant, Human Resource Director and City Manager will meet at least once over the course of each year to discuss items of interest to both parties in an effort to benefit the operation and environment of the organization through joint study and planning. Either party may initiate a meeting at any time during the course of the year.

## **ARTICLE 13 - UNION BUSINESS**

**SECTION 1** Union officials who are members of the bargaining committee, not to exceed four (4) in number, shall be granted leave from duty without pay for time spent in conducting union business. Negotiation sessions shall be scheduled so as to minimize the impact on such committee members.

**SECTION 2** Union officials, not exceeding two (2) in number shall be granted leave from duty without pay for the purpose of attending Union meetings, conventions, education conferences or conducting Union business. Such leave shall be contingent upon a written request by the Union and approval by the Police Chief no less than one week in advance of the requested leave dates, provided that the leave from duty without pay shall not exceed forty (40) hours per person annually.

**SECTION 3** The City shall allow the Union to make use of copy reproduction devices available to the City. The Union shall reimburse the City for reproduction costs at a rate of \$50 per contract year.

**SECTION 4** The City will permit the distribution, in each employee's designated message box, to include e-mail, of Union committee reports and other notices or announcements of benefit or interest to the employees.

## **ARTICLE 14 - SENIORITY**

**SECTION 1** Seniority shall be based on continuous length of service in a classification without a break or interruption; provided that absence on authorized leave without pay

or lay-off for thirty (30) calendar days or less, shall not constitute a break or interruption of service within the meaning of this Article; provided, further that in the case of an absence on authorized leave without pay, the period of such absence shall be excluded in computing accumulated seniority.

**SECTION 2** Seniority shall commence from the date an employee enters a classification.

**SECTION 3** A list of employees arranged in order of seniority by classification shall be maintained and made available for examination by each employee, provided that the seniority list be revised and updated at the end of each fiscal year, a copy of the same shall be transmitted to the Union representative. The Union will have the list posted on its bulletin board within 24 hours of receiving the list. The list shall be deemed correct if no grievance is filed within five (5) days of delivery of the list to the Union representative.

## **ARTICLE 15 - HOURS OF WORK AND DUTY SHIFT**

**SECTION 1** The City retains the right to establish working hours and duty shifts as necessary to provide for the needs of the public safety of the City of Alliance.

**SECTION 2** No days off shall be changed to specifically avoid the payment of overtime. No days off and/or shift assignments shall be changed to specifically avoid the payment of overtime.

**SECTION 3** Employees' shifts shall be regularly scheduled and not split, unless split duty shifts are mutually agreed by the City and employee.

**SECTION 4** The eight (8), ten (10), or twelve (12) hours constituting a day's work, as provided for in this agreement, shall include one (1) break period per four hours of shift worked. The two (2) break periods for eight (8) and ten (10) hour shifts and three (3) break periods for twelve (12) hours shifts shall be paid and shall each be fifteen (15) minutes in duration. Employees receive a paid lunch period or break period as time allows, subject to availability.

**SECTION 5** Employees assigned to a listed, special assignment such as but not limited to Investigation, Narcotics, School Resource Office, or K-9 Handler, shall be limited to a maximum of four (4) years in such assignment. Assignments shall be chosen by the Chief of Police. Assignment to a listed, special position may be extended beyond four (4) years by the Chief of Police and an affirmative vote of a panel of three persons, two of which shall be Patrol Sergeants and the third shall be designated by the Chief of Police. Only one four-year extension may be provided to any employee in an assignment. Employees may request a transfer to a listed, special assignments when an opening is available. Such request shall be in written form to the Police Chief. Employees in current special, listed assignments whom wish to transfer out must do so in a written request to the Police Chief. At all times, the Chief of Police has the discretion to remove an

employee from a listed, special assignment and to transfer the employee to another position.

**SECTION 6** When an employee's shift falls on daylight savings time, they will be paid for actual hours worked.

## **ARTICLE 16 - ATTENDANCE IN COURT, CONFERENCES AND OTHER MEETINGS**

### **SECTION 1**

A. This section applies to each employee required to attend during off duty hours, as a witness or in other capacity directly related to official duties, and any of the following activities:

1. Any case pending in the County Court or District Court;
2. Any Grand Jury proceeding;
3. Any conference with the City or County Attorney or their respective Assistants;
4. Any proceeding of city, county, state or federal governments (including subdivision or agencies thereof.)

B. Each employee who is required to attend an activity described in paragraph A shall be entitled to:

1. A minimum of two (2) hours at the rate of time and one-half (2) for each appearance, or the actual number of hours in attendance at one and one-half (2) times, whichever is greater, However,
2. Each employee who attends an activity described in paragraph A, on a previously scheduled vacation day, will be compensated for a minimum of four (4) hours of straight time or time and one-half (2) times the actual hours in attendance, whichever is greater. Vacation will be reimbursed for the same number of hours of actual court time.

**SECTION 2** When the employee is testifying in other litigation to which he is a party or witness and which does not involve duty as a police officer, the employee may use vacation leave or compensatory time off or be granted leave without pay for the length of such service. Leave without pay must be approved by the City Manager and Police Chief, or designee.

**SECTION 3** Each employee who is called for witness or jury duty shall present to his supervisor the original summons subpoena from the court.

**SECTION 4** When an officer is on duty, fees received for jury service or as a witness in a federal, state or county court shall be deposited with the City Clerk upon the employee's receipt thereof. No employee shall receive witness fees paid from the City's funds.

## **ARTICLE 17 - OVERTIME AND CALL BACK PAY**

**SECTION 1** Overtime pay: **Sworn Employees.** The City is exercising its right to determine the "Work Cycle" in accordance with the Fair Labor Standards Act, and therefore is establishing the following "Work Cycle". Work performed in excess of 84 hours in a 14 day period if working twelve (12) hour shift and in excess of 80 hours in a 14 day period if working a ten (10) or eight (8) hour shift, as determined by the Police Chief. This period shall start at 0001 on Saturday and end 14 consecutive days later at 0000. Paid leave and compensatory time off shall not constitute hours worked for overtime purposes.

**Non-Sworn Employees.** Work performed by employees in excess of forty (40) hours per seven (7) day week shall be compensated at the rate of one and one-half (1/2) times the regular hourly rate of the employee. This period shall start at 0001 on Saturday and end seven consecutive days later at 0000. In calculating overtime pay, the employee shall be paid in accordance with the Fair Labor Standards Act. Paid leave and compensatory time off shall not constitute hours worked for overtime purposes.

**SECTION 2** If an employee is called to duty during off-duty time and such time does not coincide with scheduled tour of duty, such employee shall be paid (1) \$100 for each day in which call back occurs and (2) a minimum of two (2) hours at the rate of time and one half (1/2) the regular rate, or one and one half times the actual number of hours worked, whichever is greater.

**SECTION 3** Employees may request compensatory time in lieu of overtime payment. Such compensatory time shall accrue at the rate of one and one-half (1½) hours of compensatory time of each hour of overtime worked. No employee may accrue more than one hundred twenty (120) hours of compensatory time. An employee who requests use of accrued compensatory time shall be permitted to use such time within a reasonable period after making the request so long as such use does not unduly disrupt department operations. Upon separation from employment, an employee shall be paid for any unused accrued compensatory time. Compensatory time off shall not constitute hours worked for overtime purposes.

## **ARTICLE 18 - HOLIDAYS**

**SECTION 1** The following and, in addition to, any other days that may be designated by the City are paid holidays for employees: For purposes of this contract holidays will be celebrated on the day they actually occur.

1. New Year's Day
2. President's Day
3. Memorial Day
4. Independence Day
5. Labor Day

6. Veterans Day
7. Thanksgiving Day
8. Day after Thanksgiving
9. Christmas Eve
10. Christmas Day

**SECTION 2** All employees shall receive an equivalent of one shift of pay at their regular rate for each holiday. Additionally, employees who work on the holiday will receive compensation at 1.5 times their regular rate of pay for each hour worked on the holiday. (Example: The holiday is Tuesday; an employee who starts the 12 hour shift on Monday evening at 2000 hours and ends his or her shift on Tuesday at 0800 would receive 4 hours at straight time and 8 hours of time and one half. An employee who starts work at 0800 on Tuesday and works until 2000 hours receives 12 hours at time and one half.)

**SECTION 3** Floating Holidays: Each employee is entitled to two (2) floating holidays by shift per complete calendar year to be awarded on the first pay date in January, which shall be used in accordance with the procedures provided for use of accumulated time-off. However, if an employee commences employment after the start of a calendar year between January 2 and June 30, the employee gets one (1) floating holiday. If an employee commences employment on July 1 or thereafter the employee does not receive any floating holidays for that calendar year. Such floating holidays shall not be cumulative from year to year and there will be no compensation for an unused floating holiday day.

**SECTION 4** Actual hours worked during a holiday will be counted towards total hours worked for purposes of the Work Cycle under this contract, however holiday hours paid but not worked shall not be counted toward total hours worked.

## **ARTICLE 19 - LEAVE PROVISIONS**

**SECTION 1** Accrual of Sick Leave: Sick leave will accumulate at the rate of eight (8) hours of sick leave for each calendar month of service. Sick leave may be accumulated up to 960 hours as of December 31 of any year.

**SECTION 2** Sick leave with pay must be earned. Employees may utilize their allowance of sick leave when unable to perform their work duties by reason of personal illness, job related fatigue, bodily injury, pregnancy, disease or exposure to contagious diseases under circumstances in which the health of another employee or the public would be endangered by attendance on duty. Sick leave with pay may also be taken to keep medical or dental appointments. It may be granted for illnesses of others, as defined in the City Personnel Manual, Section 7.02 that requires the employee's personal care and attendance.

**SECTION 3** The Police Chief or authorized representative may investigate any sick leave taken by each employee. False or fraudulent use of sick leave shall be cause for disciplinary action and may result in dismissal.

**SECTION 4** If any employee is absent for reasons that entitle him to use sick leave, each employee or a member of his household shall notify the supervisor on duty at least sixty (60) minutes prior to scheduled reporting time. If any employee fails to notify the supervisor, when it was reasonably possible to do so, no sick leave shall be approved. Immediately upon return to work, each employee shall submit a leave form to the supervisor.

**SECTION 5** Funeral Leave: Funeral leave not to exceed three (3) days may be granted for the death of a member of employee’s immediate family (spouse, children, step-children, father, mother, step-parent, brothers, sisters, grandparents, grandchildren, mother-in-law, father-in-law, or persons living in the same household). The City Manager may allow the use of other leave in addition to funeral leave if circumstances of the travel distance from Alliance warrant such increase, with a maximum of 6 days per year. If an employee’s funeral leave has been exhausted in one year, or if more than 24 hours is needed following the death of an immediate family member only, then the employee may request to use up to forty (40) hours of paid sick leave per year for such funeral purposes.

**SECTION 6** Separation of Employment: Upon separation of employment (other than dismissal for cause or resignation in lieu of dismissal for cause) after fifteen (15) years of consecutive years or more of service, each employee will be compensated for forty (40) percent of accumulated sick leave, not to exceed one hundred and sixty (160) hours.

**SECTION 7** Separation based on Retirement or Death: Upon separation of employment after a minimum of twenty (20) years of service and attainment of the Nebraska Revised Statute Police Officers Retirement Act age of retirement, each employee will be compensated for fifty (50) percent of accumulated sick leave, not to exceed four hundred (400) hours.

**ARTICLE 20 - VACATION LEAVE**

**SECTION 1** Employees covered by this contract shall be subject to the vacation accrual system:

A. **Amount:** Each regular employee shall earn vacation leave credit annually as follows:

<b>Length of Employment</b>	<b>Length at Level</b>	<b>Bi-weekly Accrual (26)</b>	<b>Monthly Accrual (12)</b>	<b>Annual Accrual</b>	<b>Maximum Accrual</b>
Probationary Period	0 to 6 months	0	0	0	0
Probationary Period- Noncertified Police Officers	6-12 months	No accrual. 40 hours placed in employee’s account upon completion of Probationary Period.			40

Upon Completion of Probation	6 months after completion of Probation	1.54	3.33	40	40
After Year 1 post probation to Completion of 5 Years	4	3.08	6.67	80	268
Year 6 to Completion of 10 Years	5	4.62	10	120	268
Year 11 to Completion of 15 Years	5	5.54	12	144	268
Year 16 to Completion of 20 Years	5	6.16	13.33	160	268
21 Years +	Remainder of Employment	7.7	16.67	200	268

Employees may carry over vacation leave year to year; however, accrual is subject to the maximum accrual limits set forth above. At no time shall an employee's vacation accrual exceed 268 hours.

Vacation leave credit shall not accrue during a leave of absence without pay.

- B. During the first six (6) months of employment, employees will earn nor be be allowed to use vacation leave.
- C. Subject to other restrictions listed in this Agreement, vacation will be posted by the City as weeks available for sign up, which may block out certain weeks or periods of time due to the staffing needs of the City. An employee may sign up for vacation which they will earn before vacation is to be taken. Vacation will be offered and granted based on seniority during sign up.
- D. Vacation shall not be counted as hours worked for purposes of the overtime.

## **ARTICLE 21 - UNIFORMS AND EQUIPMENT**

**SECTION 1** The City shall provide all police equipment, uniforms, including gloves and footwear, as shall be required by the Department.

**SECTION 2** Regular replacement articles shall be provided as necessary for reasonable wear or damage or loss of uniforms and equipment occurring while in the performance of duties. Old gear must be returned.

**SECTION 3** Repairs shall be provided by the City if the damage occurred in the line of duty.

**SECTION 4** The Police Chief will authorize repair or reimbursement for clothing of non-uniformed employees or of shoes of any employee when such clothing or shoes have been damaged while in the performance of duties. In addition, the Police Chief will authorize reimbursement for repairs or replacement of personal gear damaged while in the performance of duties, such as glasses, frames, lenses, and watches, watch bands, which the officer customarily wears or uses out of necessity while on duty. Items over the value of \$300.00 will require prior approval of the Chief of Police in order to be reimbursed.

## **ARTICLE 22 - PAY STRUCTURE AND WAGES**

**SECTION 1** Employees will receive the pay schedule step increases upon receiving satisfactory performance appraisals with said step increases to be effective on the first day of the pay period following the event for change according to the following schedule:

- Step 1 Entry level;
- Step 2 Upon successful completion of twelve (12) months of service in step 1 of the job classification and upon receiving a satisfactory performance appraisal;
- Step 3 Upon successful completion of twelve (12) months of service in step 2 of the job classification and upon receiving a satisfactory performance appraisal;
- Step 4 Upon successful completion of twelve (12) months of service in step 3 of the job classification and upon receiving a satisfactory performance appraisal;
- Step 5 Upon successful completion of twelve (12) months of service in step 4 of the job classification and upon receiving a satisfactory performance appraisal;
- Step 6 Upon successful completion of twelve (12) months of service in step 5 of the job classification and upon receiving a satisfactory performance appraisal;
- Step 7 Upon successful completion of twelve (12) months of service in step 6 of the job classification and upon receiving a satisfactory performance appraisal;

- Step 8 Upon successful completion of twelve (12) months of service in step 7 of the job classification and upon receiving a satisfactory performance appraisal; and
- Step 9 Upon successful completion of twelve (12) months of service in step 8 of the job classification and upon receiving a satisfactory performance appraisal;

**SECTION 2** An employee who is promoted shall be placed in the step of the new pay grade that ensures an increase in pay. An employee who is promoted to Police Sergeant or Dispatch Supervisor shall be placed in the step of the new pay grade that ensures an increase in pay. Upon successful completion of the probationary period in the new position and upon receiving a satisfactory performance appraisal, an employee shall move to the next step in the pay scale.

**SECTION 3** Employees, prior to advancing in step or grade, shall be evaluated using the City's performance appraisal system. Such appraisal shall take place at least yearly and also when an employee is eligible for step advancement. Evaluations shall be conducted and completed by the employee's most direct supervisor. Should an employee receive an appraisal indicating unsatisfactory performance, that employee will not receive a step increase.

**SECTION 4** In no case shall any employee be advanced beyond the maximum rate of the pay grade for his/her class of position.

**SECTION 5** The City reserves the right: (a) to place a new hired employee at a rate of pay higher than Step 1; and (b) to advance an employee more than a single step in any given year based on the City's performance appraisal system.

**SECTION 6** Rates of pay shall be outlined in the attached pay schedule.

**SECTION 7** If the City develops a gym or exercise center membership program to encourage or assist Employees covered by this contract in maintaining fitness levels required by the City, the City shall reimburse or pay for the regular membership fees of the Employee.

**SECTION 8** There will be an increase of \$1.00 per hour for Police Officers or Sergeants who are Field Training Officers (FTO) while training new recruits.

**SECTION 9** There will be an increase of \$1.00 per hour for Public Safety Dispatchers who are Certified Training Officers (CTO) while training new recruits. Non-Certified Public Safety Dispatchers who are assigned to train will be an increase of \$0.50 per hour while training new recruits.

**SECTION 10** Subject to all wage reporting regulations and laws, for training and travel the City shall provide the Employee a per-diem reimbursement for travel, food, and lodging expenses. The per-diem amount shall be based upon the GSA

guidelines, and shall be limited on a daily basis, and not limited on a per-meal basis. At the instruction of the City, the Employee engaging in training and travel may still be required to provide receipts of all such travel, food, and lodging expenses, but the per diem reimbursement shall not be limited to the total receipts of all such travel, food, and lodging expenses.

**SECTION 11** Any Police Officer or Sergeant who is assigned to work in a higher classification for at least two (2) weeks shall be paid three percent (3%) in addition to their ordinary rate of pay for the duration of the assignment.

## **ARTICLE 23 - HEALTH INSURANCE AND LIFE INSURANCE**

**SECTION 1** The City will provide medical and dental coverage for every employee and his dependents with benefits equal to the plan available and provided to all other full time employees.

**SECTION 2** Membership in the City's group health and dental insurance plan for individuals is mandatory unless proof of coverage in another group health and dental plan is provided by the employer of the employee's spouse.

**SECTION 3** For those employees who provide proof of coverage in a different plan of equal value or better and who sign a waiver of coverage under the City's plan the City will provide an allowance as approved by the City Council in an amount not less than Three Hundred Fifty Dollars (\$350.00) per month.

**SECTION 4** The City will hold an Open Enrollment for insurance every year during the months prior to January of the following year.

**SECTION 5** The City will provide life insurance in the minimum amount of Fifty-Five Thousand Dollars (\$55,000) for each employee covered by the agreement. Covered employees will receive the same amount of life insurance coverage as of non-covered City employees if it is greater than this amount.

## **ARTICLE 24 - SHIFT BIDDING**

**SECTION 1** Employees shall bid for shifts within their classification based on seniority as defined within this Agreement. Bidding for shifts and duty assignments will take place annually. Shift change will take place on the first Sunday of the month of January. Employees will bid shifts during the month of November. Personnel shift assignments can be changed for emergencies that may occur or to meet the needs of the department.

If the department changes the shift system from 12 hours to 8 or 10 hours the department will post the schedule for bidding in the same manner as annual bid.

**SECTION 2** Any vacancies occurring in a shift between shift bidding times shall be filled by the Police Chief. The City reserves the right to ensure that shifts have a mix of experience and may restrict the number of spots open for bidding by shift and days off to ensure that there is a balance of experience.

## **ARTICLE 25 - NON-REGULAR AND OFF-DUTY EMPLOYMENT**

**SECTION 1** Off-duty employment is employment by an employer other than the City of Alliance or self-employment. Such employment is permitted to the extent provided in the Police Department's "Policies and Procedures." Off-duty employment is limited to a maximum of twenty hours per week. The work week begins at 12:01 a.m. Saturday and ends at 12:00 midnight, the following Friday.

**SECTION 2** Non-regular employment is:

1. Law enforcement work performed as an employee of the City at times other than during regular working hours and other than court time and overtime for departmental purposes, and
2. For which work the City is reimbursed by some other agency or individual. Such employment will usually consist of providing security services, traffic and crowd control, etc. for non-City sponsored events such as athletic events, recreational events, special programs or shows or other special events which may create a crowd control or security risk situation.

**SECTION 3** Non-regular employment will be arranged through the department according to procedures established by the Police Chief.

**SECTION 4** Employees working on a non-regular employment assignment will be paid as provided in Article 17.

## **ARTICLE 27 - STRIKES AND LOCK-OUTS**

Neither the Union nor any officers, agents or employees will instigate, promote, sponsor, engage in or condone any strike, slowdown, concerted stoppage of work, or any other intentional interruption of operations of the Department by employees of the Department. During the term of this Agreement, the Employer shall not lockout any Employees.

## **ARTICLE 28 - SAVING CLAUSE**

If any provision of this Contract is subsequently declared by the proper legislative or judicial authority to be unlawful or unenforceable or not in accordance with applicable statutes all other provisions of this Contract shall remain in full force and effect for the duration of this Contract.

## **ARTICLE 29 - LIMITATIONS ON APPEALS TO THE COMMISSION ON INDUSTRIAL RELATIONS**

The parties to this contract do hereby agree by the mutual adoption and effect thereof that this agreement precludes any employee covered by this contract from appealing any provision covered herein to the State of Nebraska Commission on Industrial Relations.

## **ARTICLE 30—COMPLETE AGREEMENT, WAIVER AND AMENDMENT**

**SECTION 1** The City and the Union agree that the relations between them shall be governed by this Agreement. Modifications to this Agreement shall not be controlling unless they are reduced to writing and executed by the City and the Union.

**SECTION 2** The parties acknowledge that during the negotiations resulting in this Agreement, each had the unlimited right and opportunity to make demands and proposals with respect to all subjects of collective bargaining. The understandings and agreements arrived at by the parties after exercise of that right and opportunity are set forth in this Agreement. Therefore, the City and the Union each voluntarily and unequivocally waive the right and each agrees that the other shall not be obligated to bargain collectively with respect to any subject or matter referred to or covered in this Agreement or with respect to any subject not specifically referred to or covered in this Agreement, even though such subject may not have been within the knowledge or contemplation of either or both of the parties at the time that they negotiated or signed this Agreement except: (a) those required by law; and (b) whether the position of Lieutenant should be included in the bargaining unit, which the City opposes and the Union supports and the parties did not reach agreement on any amendments to current contract language regarding such and acceptance of this Agreement shall not constitute a waiver the Union's rights to demand or negotiate for such in the future. The parties agree that unless committed to writing in this Agreement, all past practices between the parties are null and void as of the Effective Date of this Agreement.

## **ARTICLE 31 - DURATION OF AGREEMENT**

This Agreement shall be effective as of the October 1, 2025 and shall remain in full force and effect until the September 30, 2028. It shall automatically renew from year to year thereafter unless either party shall notify the other in writing no later than 180 days prior to expiration that one party wishes to terminate or modify the Agreement. Response time from receipt of such notice to modify shall be no later than thirty (30) days. In which event, the Agreement shall terminate on its expiration date.

IN WITNESS WHEREOF, the parties hereto have set their hands this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

ALLIANCE POLICE  
BENEVOLENT ASSOCIATION  
FRATERNAL ORDER OF POLICE  
LODGE 51

By \_\_\_\_\_  
President

CITY OF ALLIANCE

By \_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk of the City of Alliance

*Attachment "A"*

**AUTHORIZATION FOR UNION DUES CHECK-OFF**

**ASSIGNMENT AND AUTHORIZATION TO DEDUCT AND PAY UNION DUES TO THE  
ALLIANCE POLICE BENEVOLENT ASSOCIATION FRATERNAL ORDER OF POLICE  
LODGE 51**

City of Alliance, Nebraska

To: Human Resource Director and Payroll Clerk:

In accordance with Article 5 of our bargained and executed contract, the City is hereby authorized and directed to deduct from my earnings and pay to the Union my dues via direct deposit. You are hereby authorized to deduct such dues from my earnings, payable twenty-six (26) pay periods a year. In the event of insufficient earnings in the appropriate pay period, it shall be my responsibility to pay my dues directly to the Union. This authorization shall remain in effect until revoked in writing.

Annual Dues: \$ \_\_\_\_\_

Bi-weekly Amount: \$ \_\_\_\_\_

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Please Print Your Name

**NOTE: One copy to the Employer and one copy to the Union.**

## Pay Schedule

### **October 1, 2025 to September 30, 2026**

Grade	1	2	3	4	5	6	7	8	9
Police Officer	26.18	27.09	28.04	29.02	30.04	31.09	32.18	33.30	34.47
Police Sergeant	30.10	31.15	32.24	33.37	34.54	35.74	37.00	38.29	39.63
Public Safety Dispatcher	21.18	21.92	22.69	23.48	24.30	25.15	26.03	26.94	27.89
Public Safety Dispatcher Supervisor	23.72	24.55	25.41	26.30	27.22	28.17	29.16	30.18	31.24

### **October 1, 2026 to September 30, 2027**

Grade	1	2	3	4	5	6	7	8	9
Police Officer	27.36	28.31	29.30	30.33	31.39	32.49	33.63	34.80	36.02
Police Sergeant	31.45	32.55	33.69	34.87	36.09	37.35	38.66	40.01	41.41
Public Safety Dispatcher	22.13	22.90	23.71	24.54	25.39	26.28	27.20	28.16	29.14
Public Safety Dispatcher Supervisor	24.79	25.66	26.56	27.49	28.45	29.44	30.47	31.54	32.64

### **October 1, 2027 to September 30, 2028**

Grade	1	2	3	4	5	6	7	8	9
Police Officer	28.59	29.59	30.62	31.69	32.80	33.95	35.14	36.37	37.64
Police Sergeant	32.87	34.02	35.21	36.44	37.71	39.03	40.40	41.81	43.28
Public Safety Dispatcher	23.13	23.94	24.77	25.64	26.54	27.47	28.43	29.42	30.45
Public Safety Dispatcher Supervisor	25.91	26.81	27.75	28.72	29.73	30.77	31.84	32.96	34.11